



**NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations and Schedule of Pension  
Amounts by Employer

June 30, 2024

(With Independent Auditor's Report Thereon)

## Independent Auditor's Report

To the Board of Trustees  
New Hampshire Retirement System

### **Opinions**

We have audited the schedule of employer allocations of the New Hampshire Retirement System (NHRS) Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (the "Plan") as of and for the year ended June 30, 2024 and the related notes. We have also audited the total for all entities of the columns titled net pension liability, total deferred outflows of resources (excluding contributions subsequent to June 30, 2024), total deferred inflows of resources, and total pension expense (the "specified column totals") included in the accompanying schedule of pension amounts by employer of the Plan as of and for the year ended June 30, 2024 and the related notes.

In our opinion, the accompanying schedules referred to above present fairly, in all material respects, the employer allocations and net pension liability, total deferred outflows of resources, total deferred inflows of resources, and total pension expense for the total of all participating entities for the Plan as of and for the year ended June 30, 2024 in accordance with accounting principles generally accepted in the United States of America.

### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS).

Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Schedules* section of our report. We are required to be independent of NHRS and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Responsibilities of Management for the Schedules**

Management is responsible for the preparation and fair presentation of these schedules in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedules that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibilities for the Audit of the Schedules**

Our objectives are to obtain reasonable assurance about whether the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

To the Board of Trustees  
New Hampshire Retirement System

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of NHRS' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule of employer allocations and the specified column totals included in the schedule of pension amounts by employer.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Other Matter***

We have audited, in accordance with auditing standards generally accepted in the United States of America, the financial statements of the New Hampshire Retirement System as of and for the year ended June 30, 2024, and our report thereon dated December 23, 2024 expressed an unmodified opinion on the financial statements.

***Restriction on Use***

Our report is intended solely for the information and use of NHRS' management, the board of trustees, and the Plan's employers and their auditors and is not intended to be and should not be used by anyone other than these specified parties.

*Plante & Moran, PLLC*

February 10, 2025

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Allenstown SD	\$ 470,680	0.07808758%
Alton SD	778,527	0.12916057%
Amherst SD	2,632,390	0.43672363%
Andover SD	331,498	0.05499680%
Androscoggin Valley Reg Refuse	122,278	0.02028635%
Ashland SD	354,461	0.05880638%
Auburn SD	797,298	0.13227476%
Barnstead SD	648,567	0.10759983%
Barrington SD	1,620,309	0.26881543%
Bartlett SD	401,249	0.06656882%
Bath SD	108,578	0.01801343%
Bcep Solid Waste District	38,448	0.00637861%
Bedford SD	6,296,002	1.04453085%
Belknap County	1,915,227	0.31774344%
Belknap County Conserv. Dist	7,272	0.00120644%
Berlin Housing Authority	42,731	0.00708921%
Berlin Water Works	90,517	0.01501719%
Bethlehem SD	312,143	0.05178578%
Bow SD - SAU 67	2,917,205	0.48397558%
Brentwood SD	527,468	0.08750890%
Brookline Public Library	10,296	0.00170812%
Brookline SD	817,774	0.13567182%
Campton SD	573,060	0.09507290%
Candia SD	455,381	0.07554946%
Carroll County	1,985,053	0.32932798%
Center Conway Fire Precinct	18,747	0.00311019%
Central Hooksett Wtr Precinct	26,415	0.00438230%
Cheshire County	2,823,054	0.46835543%
Chester SD - (SAU 82)	751,795	0.12472566%
Chesterfield SD	410,021	0.06802405%
Chichester SD	367,204	0.06092048%
City of Berlin	1,379,478	0.22886072%
City of Claremont	1,278,919	0.21217751%
City of Concord	7,713,435	1.27968846%
City of Dover	9,898,874	1.64226130%
City of Franklin	1,285,260	0.21322958%
City of Keene	4,044,266	0.67095923%
City of Laconia	2,828,190	0.46920766%
City of Lebanon	3,098,526	0.51405738%
City of Manchester	13,516,386	2.24242032%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
City of Nashua	13,282,929	2.20368892%
City of Portsmouth	6,450,846	1.07022011%
City of Rochester	3,741,164	0.62067356%
City of Somersworth	1,551,251	0.25735856%
Claremont SD	2,575,614	0.42730426%
Cochecho Academy of The Arts	-	0.00000000%
Colebrook SD	426,001	0.07067522%
Community College System of NH	5,631,232	0.93424308%
Concord SD	8,224,987	1.36455696%
Contoocook Valley SD	4,402,923	0.73046189%
Conway SD	2,594,817	0.43049008%
Conway Village Fire District	207,103	0.03435917%
Cook Memorial Library	6,157	0.00102142%
Coos County Institute	1,098,971	0.18232351%
Coos County Nursing Home	507,621	0.08421625%
Cornish SD	249,179	0.04133977%
County of Merrimack	5,099,078	0.84595656%
Croydon Village School	27,018	0.00448239%
Deerfield Community School	750,832	0.12456595%
Derry Coop SD	5,322,962	0.88309978%
Derry Housing Authority	6,879	0.00114127%
Dover Housing Authority	226,920	0.03764683%
Dresden SD	1,325,279	0.21986887%
Dunbarton SD - SAU 67	326,764	0.05421141%
East Kingston SD	253,186	0.04200460%
Epping SD	1,553,575	0.25774400%
Epsom SD	616,140	0.10222003%
Errol SD	24,595	0.00408042%
Exeter Reg Coop SD	5,524,176	0.91648200%
Exeter SD	2,046,098	0.33945558%
Fall Mountain Reg SD	2,717,471	0.45083880%
Farmington SD - (SAU 61)	1,284,783	0.21315048%
Franklin SD	1,364,433	0.22636463%
Freedom SD	100,640	0.01669649%
Fremont SD - SAU 83	605,900	0.10052114%
Gilford SD	2,150,614	0.35679509%
Gilmanton SD	678,406	0.11255013%
Goffstown SD	3,939,148	0.65351984%
Goffstown Village Precinct	20,541	0.00340790%
Governor Wentworth Reg SD	4,500,506	0.74665117%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Grafton County	3,113,346	0.51651602%
Grantham SD	459,752	0.07627464%
Great Bay Elearning School	168,011	0.02787361%
Greenland SD	698,884	0.11594754%
Grs Coop SD	629,287	0.10440119%
Hampstead SD	1,768,908	0.29346857%
Hampton Falls SD	529,007	0.08776431%
Hampton SD - SAU 90	2,069,734	0.34337678%
Hanover SD	928,264	0.15400259%
Harrisville SD	113,034	0.01875283%
Haverhill Coop SD	1,123,805	0.18644355%
Henniker SD	569,844	0.09453929%
Hill SD	84,015	0.01393843%
Hillsboro-Deering SD	1,961,586	0.32543461%
Hillsborough County	4,919,063	0.81609147%
Hinsdale SD	959,058	0.15911142%
Holderness SD	364,894	0.06053728%
Hollis SD	1,230,630	0.20416621%
Hollis-Brookline Coop	2,025,617	0.33605766%
Hooksett Public Library	58,931	0.00977686%
Hooksett SD	1,803,689	0.29923900%
Hooksett Sewer Commission	63,415	0.01052083%
Hooksett Village Wtr Precinct	56,519	0.00937670%
Hopkinton SD	1,792,000	0.29729968%
Hudson SD	4,667,565	0.77436691%
Inter-Lakes SD	2,281,747	0.37855052%
Jackson SD	109,755	0.01820881%
Jaffrey-Rindge Coop SD	2,166,587	0.35944517%
John Stark SD	1,014,322	0.16827994%
Kearsarge Reg SD - SAU 65	3,501,373	0.58089128%
Keene SD	4,874,851	0.80875644%
Kensington SD	319,816	0.05305866%
Laconia Housing & Redevelopmnt	249,279	0.04135627%
Laconia SD	3,324,639	0.55157044%
Laconia Water Works	156,426	0.02595160%
Lafayette Reg SD	263,524	0.04371968%
Lakes Region Mutual Fire Aid	102,983	0.01708527%
Lakes Region Planning Comm.	44,844	0.00743983%
Land & Comm Heritage Inv Prog	35,255	0.00584893%
Landaff SD	13,498	0.00223932%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Langdon Public Library	7,915	0.00131307%
Lebanon SD	3,888,035	0.64503989%
Lempster SD	199,282	0.03306163%
Lincoln-Woodstock Coop SD	633,151	0.10504215%
Lisbon Reg SD	573,353	0.09512141%
Litchfield SD	1,932,196	0.32055874%
Littleton Public Library	23,633	0.00392081%
Littleton SD	1,393,346	0.23116145%
Littleton Water & Light	186,384	0.03092185%
Londonderry SD	6,947,217	1.15257004%
Lower Bartlett Water Precinct	24,221	0.00401830%
Lyme SD	439,596	0.07293070%
Madison SD	259,371	0.04303061%
Manchester SD	17,391,426	2.88530437%
Marlborough SD	281,551	0.04671039%
Marlow SD	63,305	0.01050246%
Mascenic Reg SD	1,426,968	0.23673943%
Mascoma Valley Regional SD	1,990,822	0.33028501%
Mason SD (SAU 89)	141,483	0.02347264%
Meriden Village Water District	8,757	0.00145275%
Merrimack SD	6,209,361	1.03015685%
Merrimack Valley SD	4,013,446	0.66584613%
Merrimack Village District	166,867	0.02768394%
Middleton SD	174,961	0.02902671%
Milan SD	121,910	0.02022539%
Milford Area Communication Ctr	55,813	0.00925960%
Milford SD	3,344,653	0.55489080%
Milton SD	740,014	0.12277121%
Monadnock Reg SD- SAU 93	2,635,342	0.43721332%
Monroe SD	258,200	0.04283636%
Mont Vernon SD	360,907	0.05987594%
Moultonborough SD - SAU 45	1,324,592	0.21975495%
Mountain Lakes District	8,954	0.00148558%
Nashua Airport Authority	45,136	0.00748816%
Nashua Housing Redevelop Auth	209,304	0.03472441%
Nelson SD	87,512	0.01451865%
New Boston SD	725,819	0.12041612%
New Castle SD	72,371	0.01200670%
New London-Springfield Wtr Sys	26,489	0.00439461%
Newfields SD	217,402	0.03606786%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Newfound Area SD	2,016,455	0.33453767%
Newington SD	113,404	0.01881416%
Newmarket Housing Authority	26,850	0.00445458%
Newmarket SD	1,990,693	0.33026364%
Newport SD	1,559,514	0.25872929%
Next Charter School	104,560	0.01734686%
NH Comm Development Fin Auth	-	0.00000000%
NH Municipal Bond Bank	38,129	0.00632570%
North Conway Wtr Precinct	177,393	0.02943015%
North Country Charter Academy	52,261	0.00867036%
North Country Edu Srvc Ag Inc	84,359	0.01399554%
North Hampton SD	818,199	0.13574240%
Northumberland SD	545,815	0.09055279%
Northwood SD	620,824	0.10299709%
Nottingham SD	742,419	0.12317022%
Oyster River Coop SD	4,055,160	0.67276659%
Pease Development Authority	603,101	0.10005685%
Pelham SD	2,498,469	0.41450556%
Pembroke SD	2,342,334	0.38860225%
Pemi Baker Coop	1,185,469	0.19667386%
Piermont SD	108,975	0.01807939%
Pittsburg SD	225,060	0.03733833%
Pittsfield SD	870,527	0.14442373%
Plainfield SD	445,879	0.07397307%
Plaistow Public Library	25,830	0.00428526%
Plymouth SD	844,708	0.14014033%
Plymouth Village Water & Sewer	92,724	0.01538335%
Portsmouth Housing Authority	335,419	0.05564726%
Portsmouth SD	5,759,269	0.95548478%
Profile SD	483,652	0.08023972%
Prospect Mountain High School	990,934	0.16439968%
Raymond SD	1,995,906	0.33112853%
Rivendell Interstate SD	237,321	0.03937240%
Rochester SD	5,697,410	0.94522217%
Rockingham County	4,483,703	0.74386352%
Rockingham Planning Comm	61,629	0.01022445%
Rollinsford SD	263,815	0.04376786%
Rumney SD	215,515	0.03575469%
Rye SD	1,041,757	0.17283155%
Rye Water District	39,181	0.00650035%



**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Salem Housing Authority	51,152	0.00848625%
Salem SD	6,251,914	1.03721657%
Sanborn Regional SD	2,764,156	0.45858413%
Sanbornton Public Library	13,182	0.00218690%
Sandown Public Library	11,981	0.00198769%
SAU 02	117,246	0.01945156%
SAU 03	1,857,828	0.30822080%
SAU 06	181,252	0.03007033%
SAU 07	91,139	0.01512029%
SAU 09	157,362	0.02610689%
SAU 13	76,400	0.01267511%
SAU 15	116,981	0.01940754%
SAU 16	241,313	0.04003469%
SAU 19	203,917	0.03383062%
SAU 20	83,974	0.01393157%
SAU 21	203,769	0.03380604%
SAU 23	243,838	0.04045369%
SAU 24	234,014	0.03882382%
SAU 29	295,557	0.04903400%
SAU 34	99,065	0.01643521%
SAU 35	69,148	0.01147200%
SAU 39	248,609	0.04124513%
SAU 41	187,313	0.03107592%
SAU 42	15,946,595	2.64560139%
SAU 46	94,522	0.01568161%
SAU 48	193,471	0.03209755%
SAU 50	179,633	0.02980184%
SAU 53	524,195	0.08696592%
SAU 58	40,572	0.00673098%
SAU 67	110,244	0.01828992%
SAU 70	178,826	0.02966795%
Seabrook SD	1,564,192	0.25950538%
Seacoast Charter School	206,511	0.03426099%
Shaker Regional SD - SAU 80	2,056,347	0.34115588%
Somersworth Housing Authority	91,927	0.01525096%
Somersworth SD	2,183,663	0.36227808%
Souhegan Coop SD	1,606,799	0.26657417%
South Hampton SD	199,148	0.03303947%
Southern NH Planning Comm	103,295	0.01713699%
Stark SD	37,610	0.00623969%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
State of New Hampshire	121,180,971	20.10438854%
Stewartstown SD	98,751	0.01638322%
Stoddard SD	88,268	0.01464405%
Strafford County	5,496,481	0.91188739%
Strafford SD	565,740	0.09385842%
Stratford SD	116,510	0.01932944%
Stratham SD	1,130,242	0.18751150%
Sullivan County	1,742,587	0.28910187%
Sunapee SD	1,079,679	0.17912295%
Swnh District Fire Mutual Aid	152,444	0.02529097%
Tamworth SD	458,637	0.07608956%
Thornton Public School Library	5,182	0.00085969%
Thornton SD	436,718	0.07245320%
Tilton-Northfield Fire Dist	469,358	0.07786821%
Timberlane Reg SD	5,821,947	0.96588342%
Town of Alexandria	75,141	0.01246618%
Town of Allenstown	383,752	0.06366592%
Town of Alstead	38,719	0.00642359%
Town of Alton	775,941	0.12873161%
Town of Amherst	495,502	0.08220567%
Town of Andover	41,791	0.00693330%
Town of Antrim	216,271	0.03588019%
Town of Ashland	264,216	0.04383444%
Town of Atkinson	404,836	0.06716390%
Town of Auburn	395,259	0.06557504%
Town of Barnstead	273,686	0.04540559%
Town of Barrington	582,337	0.09661193%
Town of Bartlett	107,763	0.01787833%
Town of Bath	17,199	0.00285344%
Town of Bedford	2,632,337	0.43671486%
Town of Belmont	872,985	0.14483164%
Town of Bennington	89,607	0.01486613%
Town of Bethlehem	187,146	0.03104817%
Town of Boscawen	247,113	0.04099695%
Town of Bow	714,025	0.11845953%
Town of Bradford	92,015	0.01526568%
Town of Brentwood	403,112	0.06687778%
Town of Bristol	603,987	0.10020370%
Town of Brookline	371,397	0.06161617%
Town of Campton	386,943	0.06419533%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Town of Canaan	281,623	0.04672228%
Town of Candia	136,525	0.02265004%
Town of Canterbury	97,914	0.01624430%
Town of Carroll	167,238	0.02774547%
Town of Center Harbor	143,288	0.02377207%
Town of Charlestown	263,238	0.04367213%
Town of Chester	388,674	0.06448244%
Town of Chesterfield	186,915	0.03100984%
Town of Chichester	155,123	0.02573551%
Town of Clarksville	6,141	0.00101885%
Town of Colebrook	228,800	0.03795877%
Town of Conway	1,088,403	0.18057030%
Town of Cornish	51,253	0.00850304%
Town of Croydon	8,423	0.00139741%
Town of Danville	142,644	0.02366516%
Town of Deerfield	259,589	0.04306688%
Town of Deering	10,371	0.00172052%
Town of Derry	4,506,021	0.74756624%
Town of Dorchester	13,430	0.00222807%
Town of Dublin	126,089	0.02091864%
Town of Dunbarton	154,380	0.02561223%
Town of Durham	1,702,290	0.28241648%
Town of East Kingston	166,134	0.02756230%
Town of Effingham	45,242	0.00750588%
Town of Enfield	357,904	0.05937758%
Town of Epping	789,747	0.13102199%
Town of Epsom	284,979	0.04727911%
Town of Exeter	2,048,118	0.33979069%
Town of Farmington	377,461	0.06262226%
Town of Fitzwilliam	127,125	0.02109051%
Town of Francestown	48,551	0.00805483%
Town of Franconia	69,903	0.01159710%
Town of Freedom	70,377	0.01167575%
Town of Fremont	131,241	0.02177339%
Town of Gilford	1,392,156	0.23096399%
Town of Gilmanton	335,265	0.05562179%
Town of Goffstown	1,981,571	0.32875019%
Town of Gorham	446,930	0.07414737%
Town of Goshen	22,620	0.00375268%
Town of Grafton	51,560	0.00855396%

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**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Town of Grantham	236,959	0.03931247%
Town of Greenfield	123,991	0.02057061%
Town of Greenland	402,574	0.06678863%
Town of Greenville	155,136	0.02573758%
Town of Groton	11,524	0.00191194%
Town of Hampstead	584,990	0.09705206%
Town of Hampton	3,010,811	0.49950511%
Town of Hampton Falls	197,505	0.03276681%
Town of Hancock	50,565	0.00838895%
Town of Hanover	2,035,065	0.33762505%
Town of Harrisville	23,171	0.00384412%
Town of Haverhill	257,758	0.04276307%
Town of Hebron	36,531	0.00606066%
Town of Henniker	380,576	0.06313910%
Town of Hill	13,264	0.00220061%
Town of Hillsborough	397,623	0.06596724%
Town of Hinsdale	295,817	0.04907722%
Town of Holderness	227,308	0.03771128%
Town of Hollis	961,948	0.15959086%
Town of Hooksett	1,797,367	0.29819007%
Town of Hopkinton	561,308	0.09312323%
Town of Hudson	3,418,318	0.56711205%
Town of Jackson	157,899	0.02619597%
Town of Jaffrey	541,330	0.08980874%
Town of Jefferson	17,031	0.00282549%
Town of Kensington	154,370	0.02561057%
Town of Kingston	527,559	0.08752412%
Town of Lancaster	383,783	0.06367101%
Town of Landaff	8,561	0.00142033%
Town of Lee	372,917	0.06186830%
Town of Lempster	33,849	0.00561570%
Town of Lincoln	458,593	0.07608228%
Town of Lisbon	76,568	0.01270287%
Town of Litchfield	417,566	0.06927586%
Town of Littleton	912,531	0.15139248%
Town of Londonderry	3,809,203	0.63196133%
Town of Loudon	357,741	0.05935058%
Town of Lyme	107,784	0.01788179%
Town of Lyndeborough	28,651	0.00475327%
Town of Madison	151,123	0.02507187%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Town of Marlborough	113,318	0.01879993%
Town of Marlow	29,471	0.00488943%
Town of Mason	63,631	0.01055670%
Town of Meredith	869,231	0.14420879%
Town of Merrimack	3,448,318	0.57208926%
Town of Middleton	59,889	0.00993574%
Town of Milford	1,432,282	0.23762106%
Town of Milton	332,236	0.05511928%
Town of Monroe	19,499	0.00323490%
Town of Mont Vernon	155,572	0.02580996%
Town of Moultonborough	722,825	0.11991940%
Town of Nelson	32,008	0.00531028%
Town of New Boston	241,383	0.04004630%
Town of New Castle	203,308	0.03372955%
Town of New Durham	161,061	0.02672065%
Town of New Hampton	203,725	0.03379873%
Town of New Ipswich	147,363	0.02444806%
Town of New London	559,846	0.09288054%
Town of Newbury	114,625	0.01901678%
Town of Newfields	133,220	0.02210166%
Town of Newington	573,362	0.09512301%
Town of Newmarket	734,864	0.12191669%
Town of Newport	694,861	0.11528014%
Town of Newton	193,483	0.03209959%
Town of North Hampton	723,126	0.11996943%
Town of Northfield	211,614	0.03510757%
Town of Northumberland	178,360	0.02959057%
Town of Northwood	288,871	0.04792478%
Town of Nottingham	242,944	0.04030536%
Town of Orford	56,177	0.00932000%
Town of Ossipee	421,412	0.06991386%
Town of Pelham	1,771,684	0.29392923%
Town of Pembroke	495,607	0.08222302%
Town of Peterborough	934,341	0.15501081%
Town of Piermont	43,046	0.00714155%
Town of Pittsburg	51,964	0.00862110%
Town of Pittsfield	293,873	0.04875458%
Town of Plainfield	145,755	0.02418124%
Town of Plaistow	745,743	0.12372168%
Town of Plymouth	831,709	0.13798375%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Town of Raymond	764,953	0.12690867%
Town of Rindge	331,328	0.05496864%
Town of Rollinsford	113,440	0.01882005%
Town of Rumney	65,772	0.01091190%
Town of Rye	922,631	0.15306804%
Town of Salem	5,222,879	0.86649562%
Town of Salisbury	10,919	0.00181154%
Town of Sanbornton	306,453	0.05084173%
Town of Sandown	277,105	0.04597275%
Town of Sandwich	70,875	0.01175840%
Town of Seabrook	2,207,529	0.36623748%
Town of Shelburne	15,122	0.00250880%
Town of South Hampton	21,295	0.00353290%
Town of Springfield	80,396	0.01333795%
Town of Stewartstown	6,026	0.00099970%
Town of Strafford	198,347	0.03290657%
Town of Stratford	13,657	0.00226583%
Town of Stratham	495,973	0.08228390%
Town of Sugar Hill	86,370	0.01432918%
Town of Sunapee	402,943	0.06684971%
Town of Sutton	93,782	0.01555879%
Town of Swanzey	261,795	0.04343282%
Town of Tamworth	119,767	0.01986978%
Town of Thornton	189,541	0.03144562%
Town of Tilton	404,440	0.06709807%
Town of Troy	127,540	0.02115942%
Town of Troy Water And Sewer	-	0.00000000%
Town of Tuftonboro	217,990	0.03616543%
Town of Unity	19,270	0.00319700%
Town of Wakefield	530,639	0.08803505%
Town of Walpole	271,816	0.04509539%
Town of Warner	162,755	0.02700171%
Town of Warren	16,154	0.00267993%
Town of Washington	65,776	0.01091257%
Town of Waterville Valley	355,429	0.05896705%
Town of Weare	573,517	0.09514870%
Town of Webster	44,244	0.00734024%
Town of Westmoreland	24,840	0.00412100%
Town of Whitefield	223,257	0.03703924%
Town of Wilmot	75,878	0.01258849%

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**

Schedule of Employer Allocations

Year Ended June 30, 2024

Entity	2024 Employer Pension Contribution	Proportionate Share
Town of Wilton	183,795	0.03049233%
Town of Winchester	191,441	0.03176080%
Town of Windham	1,681,763	0.27901098%
Town of Wolfeboro	1,221,862	0.20271167%
Town of Woodstock	199,889	0.03316239%
Unity SD	168,126	0.02789280%
Village District of Eastman	48,632	0.00806828%
Village District of Eidelweiss	21,802	0.00361708%
Virtual Lrng Acad Charter Schl	762,885	0.12656559%
Wakefield SD	676,433	0.11222284%
Warner Village Water District	17,440	0.00289333%
Warren SD	140,879	0.02337228%
Washington SD	78,412	0.01300884%
Waterville Estates Village Dis	103,671	0.01719943%
Waterville Valley SD	112,607	0.01868191%
Weare SD	1,101,299	0.18270980%
Weeks Public Library	14,388	0.00238696%
Wentworth SD	128,739	0.02135824%
Westmoreland SD	191,793	0.03181923%
White Mountains Reg SD	1,859,568	0.30850955%
Wilton-Lyndeborough Coop SD	940,493	0.15603147%
Winchester SD	510,472	0.08468935%
Windham SD	4,477,023	0.74275527%
Winnacunnet Coop SD	2,517,672	0.41769151%
Winnisquam Reg SD	1,876,065	0.31124642%
Woodsville Fire District	130,759	0.02169334%
Woodsville Water & Light Dept	-	0.00000000%
	<b>\$ 602,758,799</b>	<b>100.0000%</b>

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Allenstown SD	0.0781%	\$ 4,049,264	\$ 90,143	\$ 34,906	\$ 125,049	\$ (814)	\$ (56,526)	\$ (47,391)	\$ (464,780)	\$ (569,511)	\$ 451,192	\$ (112,687)	\$ 338,505
Alton SD	0.1292%	6,697,674	149,100	62,580	211,680	(1,347)	(93,496)	(78,387)	(611,774)	(785,004)	746,293	(165,453)	580,840
Amherst SD	0.4367%	22,646,473	504,145	391,968	896,113	(4,554)	(316,134)	(265,045)	(1,199,803)	(1,785,536)	2,523,400	(55,672)	2,467,728
Andover SD	0.0550%	2,851,880	63,487	-	63,487	(573)	(39,811)	(33,377)	(193,000)	(266,761)	317,773	(58,965)	258,808
Androscoggin Valley Reg Refuse	0.0203%	1,051,959	23,418	99,325	122,743	(212)	(14,685)	(12,312)	-	(27,208)	117,215	45,779	162,994
Ashland Electric Dept - Emp	0.0000%	-	-	-	-	-	-	-	(25,273)	(25,273)	-	(68,080)	(68,080)
Ashland SD	0.0588%	3,049,431	67,885	108,159	176,044	(613)	(42,569)	(35,689)	(10,191)	(89,062)	339,785	59,568	399,353
Auburn SD	0.1323%	6,859,161	152,695	320,799	473,494	(1,379)	(95,751)	(80,277)	(265,200)	(442,606)	764,287	19,802	784,089
Barnstead SD	0.1076%	5,579,627	124,211	-	124,211	(1,122)	(77,889)	(65,302)	(999,785)	(1,144,098)	621,715	(248,937)	372,778
Barrington SD	0.2688%	13,939,532	310,315	143,658	453,973	(2,803)	(194,589)	(163,142)	(68,778)	(429,313)	1,553,222	130,299	1,683,521
Bartlett SD	0.0666%	3,451,948	76,846	-	76,846	(694)	(48,188)	(40,400)	(564,605)	(653,887)	384,636	(203,030)	181,606
Bath SD	0.0180%	934,098	20,794	24,125	44,919	(188)	(13,039)	(10,932)	(132,768)	(156,928)	104,082	(12,883)	91,199
Bcep Solid Waste District	0.0064%	330,768	7,363	53,931	61,294	(67)	(4,617)	(3,871)	(62,892)	(71,447)	36,856	(6,799)	30,057
Bedford SD	1.0445%	54,164,557	1,205,786	203,230	1,409,016	(10,891)	(756,111)	(633,919)	(1,703,503)	(3,104,424)	6,035,325	(518,280)	5,517,045
Belknap County	0.3177%	16,476,713	366,797	1,516,439	1,883,236	(3,313)	(230,007)	(192,837)	(43,525)	(469,681)	1,835,930	434,068	2,269,998
Belknap County Conserv. Dist	0.0012%	62,561	1,393	175	1,568	(13)	(873)	(732)	(2,302)	(3,920)	6,971	(1,924)	5,047
Berlin Housing Authority	0.0071%	367,615	8,184	33,165	41,349	(74)	(5,132)	(4,302)	(34,036)	(43,544)	40,962	7,062	48,204
Berlin Water Works	0.0150%	778,719	17,336	60,754	78,090	(157)	(10,871)	(9,114)	(59,941)	(80,082)	86,770	(14,967)	71,803
Bethlehem SD	0.0518%	2,685,369	59,780	140,810	200,590	(540)	(37,486)	(31,428)	(310,747)	(380,202)	299,220	7,967	307,187
Bow SD - SAU 67	0.4840%	25,096,739	558,692	116,303	674,995	(5,046)	(350,338)	(293,722)	(193,109)	(842,215)	2,796,423	7,017	2,803,440
Brentwood SD	0.0875%	4,537,812	101,019	110,440	211,459	(912)	(63,346)	(53,109)	-	(117,366)	505,629	80,273	585,902
Brookline Public Library	0.0017%	88,577	1,972	12,594	14,566	(18)	(1,236)	(1,037)	(17,696)	(19,987)	9,870	(2,558)	7,312
Brookline SD	0.1357%	7,035,317	156,617	36,104	192,721	(1,415)	(98,210)	(82,338)	(182,570)	(364,533)	783,915	(91,749)	692,166
Campton SD	0.0951%	4,930,040	109,750	90,505	200,255	(991)	(68,821)	(57,699)	(83,154)	(210,665)	549,334	(44,834)	504,500
Campton/Thornton Fire Dept	0.0000%	-	-	-	-	-	-	-	-	-	-	(71,038)	(71,038)
Candia SD	0.0755%	3,917,647	87,213	255,210	342,423	(788)	(54,688)	(45,851)	(197,527)	(298,854)	436,527	(60,919)	375,608
Carroll County	0.3293%	17,077,428	380,170	395,231	775,401	(3,434)	(238,393)	(199,867)	(169,274)	(610,968)	1,902,865	317,496	2,220,361
Center Conway Fire Precinct	0.0031%	161,281	3,590	3,112	6,702	(32)	(2,251)	(1,888)	(3,949)	(8,120)	17,971	(4,076)	13,895
Central Hooksett Wtr Precinct	0.0044%	227,248	5,059	13,738	18,797	(46)	(3,172)	(2,660)	(25,840)	(31,718)	25,321	(12,480)	12,841
Cheshire County	0.4684%	24,286,757	540,660	1,613,974	2,154,634	(4,883)	(339,031)	(284,242)	(33,060)	(661,216)	2,706,169	334,029	3,040,198
Chester SD - (SAU 82)	0.1247%	6,467,699	143,981	204,109	348,090	(1,300)	(90,286)	(75,695)	(337,804)	(505,085)	720,668	79,870	800,538
Chesterfield SD	0.0680%	3,527,414	78,526	-	78,526	(709)	(49,241)	(41,283)	(256,805)	(348,038)	393,045	(73,287)	319,758
Chichester SD	0.0609%	3,159,059	70,325	28,253	98,578	(635)	(44,099)	(36,972)	(267,621)	(349,327)	352,000	(51,818)	300,182
City of Berlin	0.2289%	11,867,661	264,192	115,948	380,140	(2,386)	(165,667)	(138,894)	(357,630)	(664,577)	1,322,363	(169,967)	1,152,396
City of Claremont	0.2122%	11,002,551	244,934	-	244,934	(2,212)	(153,590)	(128,769)	(548,542)	(833,113)	1,225,967	(251,224)	974,743
City of Concord	1.2797%	66,358,745	1,477,247	593,225	2,070,472	(13,343)	(926,336)	(776,635)	(1,144,838)	(2,861,152)	7,394,072	(352,825)	7,041,247
City of Dover	1.6423%	85,160,095	1,895,794	1,452,456	3,348,250	(17,123)	(1,188,794)	(996,678)	(739,738)	(2,942,333)	9,489,027	442,432	9,931,459
City of Franklin	0.2132%	11,057,102	246,148	527,730	773,878	(2,223)	(154,352)	(129,408)	(55,040)	(341,023)	1,232,046	28,786	1,260,832
City of Keene	0.6710%	34,792,854	774,542	211,136	985,678	(6,996)	(485,691)	(407,201)	(968,156)	(1,868,044)	3,876,819	(411,958)	3,464,861
City of Laconia	0.4692%	24,330,942	541,644	971,609	1,513,253	(4,892)	(339,648)	(284,759)	(1,231,258)	(1,860,558)	2,711,094	(28,024)	2,683,070
City of Lebanon	0.5141%	26,656,645	593,418	923,996	1,517,414	(5,360)	(372,114)	(311,978)	(711,111)	(1,400,563)	2,970,236	207,562	3,177,798
City of Manchester	2.2424%	116,281,580	2,588,606	-	2,588,606	(23,381)	(1,623,235)	(1,360,911)	(5,298,230)	(8,305,757)	12,956,761	(2,816,715)	10,140,046
City of Nashua	2.2037%	114,273,148	2,543,895	1,161,726	3,705,621	(22,977)	(1,595,198)	(1,337,405)	(6,769,150)	(9,724,730)	12,732,970	(1,569,847)	11,163,123
City of Portsmouth	1.0702%	55,496,681	1,235,441	2,729,527	3,964,968	(11,159)	(774,707)	(649,510)	(649,694)	(2,085,070)	6,183,759	593,220	6,776,979
City of Rochester	0.6207%	32,185,264	716,493	1,283,796	2,000,289	(6,472)	(449,291)	(376,683)	(111,376)	(943,822)	3,586,267	506,789	4,093,056
City of Somersworth	0.2574%	13,345,425	297,090	522,865	819,955	(2,683)	(186,296)	(156,189)	(233,822)	(578,990)	1,487,024	141,133	1,628,157
Claremont SD	0.4273%	22,158,028	493,272	252,917	746,189	(4,455)	(309,315)	(259,328)	(1,617,882)	(2,190,981)	2,468,975	(132,306)	2,336,669
Cocheco Academy of The Arts	0.0000%	-	-	-	-	-	-	-	-	(128,044)	(128,044)	(67,989)	(67,989)
Colebrook SD	0.0707%	3,664,890	81,586	542,558	624,144	(737)	(51,160)	(42,892)	(515,456)	(610,245)	408,363	(122,627)	285,736
Community College System of NH	0.9342%	48,445,535	1,078,472	214,901	1,293,373	(9,741)	(676,276)	(566,986)	(4,161,383)	(5,414,387)	5,398,080	(1,735,824)	3,662,256
Concord SD	1.3646%	70,759,631	1,575,218	1,166,500	2,741,718	(14,228)	(987,770)	(828,141)	(1,854,819)	(3,684,959)	7,884,444	491,624	8,376,068
Contoocook Valley SD	0.7305%	37,878,383	843,231	613,103	1,456,334	(7,616)	(528,764)	(443,313)	(2,038,797)	(3,018,490)	4,220,627	56,331	4,276,958
Conway SD	0.4305%	22,323,232	496,949	109,255	606,204	(4,489)	(311,621)	(261,262)	(1,130,731)	(1,708,103)	2,487,382	(129,141)	2,358,241
Conway Village Fire District	0.0344%	1,781,709	39,664	255,248	294,912	(358)	(24,872)	(20,852)	(37,924)	(84,006)	198,528	46,180	244,708
Cook Memorial Library	0.0010%	52,969	1,179	2,334	3,513	(11)	(739)	(620)	(559)	(1,929)	5,902	592	6,494
Coos County Institute	0.1823%	9,454,457	210,471	233,905	444,376	(1,901)	(131,980)	(110,651)	(293,285)	(537,817)	1,053,470	(88,282)	965,188



**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Coos County Nursing Home	0.0842%	4,367,067	97,218	380,926	478,144	(878)	(60,962)	(51,110)	(505,118)	(618,068)	486,604	102,361	588,965
Cornish SD	0.0413%	2,143,689	47,722	173,349	221,071	(431)	(29,925)	(25,089)	(7,747)	(63,192)	238,862	109,783	348,645
County of Merrimack	0.8460%	43,867,410	976,556	356	976,912	(8,821)	(612,368)	(513,406)	(2,053,905)	(3,188,500)	4,887,958	(1,575,655)	3,312,303
Croydon Village School	0.0045%	232,436	5,174	13,469	18,643	(47)	(3,245)	(2,720)	(24,512)	(30,524)	25,899	17,297	43,196
Deerfield Community School	0.1246%	6,459,414	143,796	125,787	269,583	(1,299)	(90,170)	(75,598)	(203,567)	(370,635)	719,745	(23,486)	696,259
Derry Coop SD	0.8831%	45,793,486	1,019,433	242,608	1,262,041	(9,208)	(639,255)	(535,948)	(888,055)	(2,072,466)	5,102,573	(191,170)	4,911,403
Derry Housing Authority	0.0011%	59,180	1,317	3,758	5,075	(12)	(826)	(693)	(515)	(2,046)	6,594	(6,903)	(309)
Dover Housing Authority	0.0376%	1,952,195	43,459	173,813	217,272	(393)	(27,252)	(22,848)	(7,057)	(57,549)	217,524	57,733	275,257
Dresden SD	0.2199%	11,401,386	253,812	281,581	535,393	(2,293)	(159,158)	(133,437)	(579,127)	(874,015)	1,270,408	12,051	1,282,459
Dunbarton SD - SAU 67	0.0542%	2,811,153	62,581	152,125	214,706	(565)	(39,242)	(32,901)	(42,747)	(115,455)	313,235	53,563	366,798
East Kingston SD	0.0420%	2,178,161	48,489	165,057	213,546	(438)	(30,406)	(25,492)	(91,170)	(147,506)	242,704	(37,186)	205,518
Epping SD	0.2577%	13,365,419	297,535	614,807	912,342	(2,687)	(186,575)	(156,423)	(930,982)	(1,276,667)	1,489,251	(207,168)	1,282,083
Epsom SD	0.1022%	5,300,657	118,001	253,301	371,302	(1,066)	(73,995)	(62,037)	(55,489)	(192,586)	590,630	48,879	639,509
Errol SD	0.0041%	211,591	4,710	10,712	15,422	(43)	(2,954)	(2,476)	(28,161)	(33,634)	23,577	(12,860)	10,717
Exeter Reg Coop SD	0.9165%	47,524,531	1,057,969	232,310	1,290,279	(9,556)	(663,419)	(556,207)	(363,144)	(1,592,327)	5,295,456	(94,856)	5,200,600
Exeter SD	0.3395%	17,602,598	391,861	322,557	714,418	(3,539)	(245,724)	(206,014)	(582,006)	(1,037,282)	1,961,383	(46,746)	1,914,637
Fall Mountain Reg SD	0.4508%	23,378,425	520,439	2,143	522,582	(4,701)	(326,351)	(273,611)	(656,970)	(1,261,634)	2,604,958	(195,519)	2,409,439
Farmington SD - (SAU 61)	0.2132%	11,052,999	246,057	146,590	392,647	(2,222)	(154,295)	(129,360)	(1,321,281)	(1,607,157)	1,231,589	(414,390)	817,199
Franklin SD	0.2264%	11,738,228	261,311	309,583	570,894	(2,360)	(163,860)	(137,379)	(838,995)	(1,142,594)	1,307,940	(24,866)	1,283,074
Freedom SD	0.0167%	865,807	19,274	-	19,274	(174)	(12,086)	(10,133)	(200,097)	(222,490)	96,473	(78,691)	17,782
Fremont SD - SAU 83	0.1005%	5,212,563	116,040	165,003	281,043	(1,048)	(72,765)	(61,006)	(131,565)	(266,384)	580,814	(47,870)	532,944
Gilford SD	0.3568%	18,501,750	411,877	65,291	477,168	(3,720)	(258,275)	(216,537)	(579,908)	(1,058,440)	2,061,571	(327,328)	1,734,243
Gilmanston SD	0.1126%	5,836,332	129,926	192,374	322,300	(1,174)	(81,472)	(68,306)	(372,950)	(523,902)	650,317	(131,530)	518,787
Goffstown SD	0.6535%	33,888,523	754,411	374,786	1,129,197	(6,814)	(473,067)	(396,617)	(805,316)	(1,681,815)	3,776,054	(68,748)	3,707,306
Goffstown Village Precinct	0.0034%	176,714	3,934	10,142	14,076	(36)	(2,467)	(2,068)	(1,596)	(6,167)	19,691	1,596	21,287
Governor Wentworth Reg SD	0.7467%	38,717,890	861,919	326,267	1,188,186	(7,785)	(540,483)	(453,138)	(751,864)	(1,753,270)	4,314,169	76,345	4,390,514
Grafton County	0.5165%	26,784,141	596,256	3,360,910	3,957,166	(5,386)	(373,894)	(313,470)	(1,163,866)	(1,856,616)	2,984,442	194,927	3,179,369
Grantham SD	0.0763%	3,955,250	88,050	119,444	207,494	(795)	(55,213)	(46,291)	(164,404)	(266,703)	440,717	10,072	450,789
Great Bay Elearning School	0.0279%	1,445,400	32,177	154,955	187,132	(291)	(20,177)	(16,916)	(4,460)	(41,844)	161,054	32,136	193,190
Greenland SD	0.1159%	6,012,505	133,848	425,003	558,851	(1,209)	(83,932)	(70,368)	(347,069)	(502,578)	669,948	74,404	744,352
Grs Coop SD	0.1044%	5,413,761	120,519	168,418	288,937	(1,089)	(75,574)	(63,360)	(125,839)	(265,862)	603,233	67,168	670,401
Hampstead SD	0.2935%	15,217,930	338,774	257,991	596,765	(3,060)	(212,435)	(178,104)	(71,755)	(465,354)	1,695,669	132,356	1,828,025
Hampton Falls SD	0.0878%	4,551,051	101,313	-	101,313	(915)	(63,530)	(53,264)	(285,140)	(402,849)	507,104	(97,621)	409,483
Hampton SD - SAU 90	0.3434%	17,805,939	396,387	155,658	552,045	(3,580)	(248,562)	(208,393)	(684,791)	(1,145,327)	1,984,040	(192,625)	1,791,415
Hanover SD	0.1540%	7,985,863	177,778	6,391	184,169	(1,606)	(111,479)	(93,463)	(677,880)	(884,428)	889,831	(218,951)	670,880
Harrisville SD	0.0188%	972,432	21,648	72,074	93,722	(196)	(13,575)	(11,381)	(60,384)	(85,536)	108,354	21,930	130,284
Haverhill Coop SD	0.1864%	9,668,104	215,227	146,751	361,978	(1,944)	(134,962)	(113,151)	(264,258)	(514,315)	1,077,275	(32,785)	1,044,490
Henniker SD	0.0945%	4,902,373	109,134	2,732	111,866	(986)	(68,435)	(57,375)	(575,261)	(702,057)	546,250	(199,188)	347,062
Hill SD	0.0139%	722,782	16,090	13,819	29,909	(145)	(10,090)	(8,459)	(28,700)	(47,394)	80,537	6,099	86,636
Hillsboro-Deering SD	0.3254%	16,875,540	375,675	267,915	643,590	(3,393)	(235,574)	(197,504)	(960,918)	(1,397,390)	1,880,369	(151,818)	1,728,551
Hillsborough County	0.8161%	42,318,739	942,080	762,598	1,704,678	(8,509)	(590,749)	(495,281)	(4,271,138)	(5,365,677)	4,715,397	(1,138,069)	3,577,328
Hinsdale SD	0.1591%	8,250,784	183,675	53,494	237,169	(1,659)	(115,177)	(96,564)	(1,039,871)	(1,253,271)	919,350	(212,192)	707,158
Holderness SD	0.0605%	3,139,186	69,883	137,671	207,554	(631)	(43,821)	(36,740)	(239,840)	(321,032)	349,786	8,502	358,288
Hollis SD	0.2042%	10,587,120	235,685	348,179	583,864	(2,129)	(147,791)	(123,907)	(575,204)	(849,031)	1,179,677	37,190	1,216,867
Hollis-Brookline Coop	0.3361%	17,426,400	387,938	76,975	464,913	(3,504)	(243,264)	(203,951)	(253,448)	(704,167)	1,941,750	(67,701)	1,874,049
Hooksett Public Library	0.0098%	506,984	11,286	33,023	44,309	(102)	(7,077)	(5,934)	(1,029)	(14,142)	56,491	15,559	72,050
Hooksett SD	0.2992%	15,517,151	345,436	309,439	654,875	(3,120)	(216,612)	(181,606)	(193,045)	(594,383)	1,729,010	(34,751)	1,694,259
Hooksett Sewer Commission	0.0105%	545,560	12,145	22,493	34,638	(110)	(7,616)	(6,385)	(8,239)	(22,350)	60,790	12,161	72,951
Hooksett Village Wtr Precinct	0.0094%	486,233	10,824	56,847	67,671	(98)	(6,788)	(5,691)	(21,685)	(34,261)	54,179	15,176	69,355
Hopkinton SD	0.2973%	15,416,591	343,197	488,505	831,702	(3,100)	(215,208)	(180,429)	(549,981)	(948,719)	1,717,805	11,221	1,729,026
Hudson SD	0.7744%	40,155,100	893,914	256,005	1,149,919	(8,074)	(560,546)	(469,959)	(773,983)	(1,812,561)	4,474,311	(79,313)	4,394,998
Inter-Lakes SD	0.3786%	19,629,888	436,991	59,628	496,619	(3,947)	(274,024)	(229,740)	(1,230,365)	(1,738,076)	2,187,274	(248,566)	1,938,708
Jackson SD	0.0182%	944,223	21,020	114,334	135,354	(190)	(13,181)	(11,051)	(206,471)	(230,893)	105,211	(9,001)	96,210
Jaffrey-Rindge Coop SD	0.3594%	18,639,166	414,936	51,221	466,157	(3,748)	(260,194)	(218,145)	(992,732)	(1,474,819)	2,076,883	(255,148)	1,821,735
John Stark SD	0.1683%	8,726,221	194,259	-	194,259	(1,755)	(121,814)	(102,128)	(781,687)	(1,007,384)	972,326	(368,341)	603,985
Kearsarge Reg SD - SAU 65	0.5809%	30,122,341	670,570	494,823	1,165,393	(6,057)	(420,493)	(352,539)	(1,809,974)	(2,509,064)	3,356,404	49,531	3,405,935
Keene SD	0.8088%	41,938,383	933,613	-	933,613	(8,433)	(585,439)	(490,829)	(1,483,247)	(2,567,949)	4,673,015	(666,214)	4,006,801

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Kensington SD	0.0531%	2,751,380	61,250	157,864	219,114	(553)	(38,408)	(32,201)	(2,217)	(73,379)	306,574	132,377	438,951
Laconia Housing & Redevelopmnt	0.0414%	2,144,549	47,741	315,991	363,732	(431)	(29,937)	(25,099)	(89,418)	(144,885)	238,958	145,797	384,755
Laconia SD	0.5516%	28,601,897	636,722	487,606	1,124,328	(5,751)	(399,269)	(334,745)	(2,244,169)	(2,983,933)	3,186,988	(67,725)	3,119,263
Laconia Water Works	0.0260%	1,345,734	29,958	42,371	72,329	(271)	(18,786)	(15,750)	(4,965)	(39,772)	149,949	4,029	153,978
Lafayette Reg SD	0.0437%	2,267,099	50,469	48,413	98,882	(456)	(31,648)	(26,533)	(15,104)	(73,741)	252,613	27,659	280,272
Lakes Region Mutual Fire Aid	0.0171%	885,964	19,723	21,282	41,005	(178)	(12,368)	(10,369)	(61,075)	(83,990)	98,719	(1,964)	96,755
Lakes Region Planning Comm.	0.0074%	385,793	8,588	129,341	137,929	(78)	(5,386)	(4,515)	(52,010)	(61,989)	42,988	23,794	66,782
Land & Comm Heritage Inv Prog	0.0058%	303,299	6,752	96,290	103,042	(61)	(4,234)	(3,550)	(136)	(7,981)	33,795	33,502	67,297
Landaff SD	0.0022%	116,123	2,585	25,280	27,865	(23)	(1,621)	(1,359)	(54,429)	(57,432)	12,939	(2,072)	10,867
Langdon Public Library	0.0013%	68,093	1,516	54,336	55,852	(14)	(951)	(797)	-	(1,761)	14,327	14,327	21,914
Lebanon SD	0.6450%	33,448,797	744,621	1,073	745,694	(6,726)	(466,929)	(391,471)	(714,961)	(1,580,087)	3,727,057	(43,382)	3,683,675
Lempster SD	0.0331%	1,714,425	38,166	47,628	85,794	(345)	(23,933)	(20,065)	(18,023)	(62,365)	191,031	15,598	206,629
Lincoln-Woodstock Coop SD	0.1050%	5,447,003	121,259	45,935	167,194	(1,095)	(76,038)	(63,749)	(297,543)	(438,425)	606,936	(164,797)	442,139
Lisbon Reg SD	0.0951%	4,932,560	109,806	66,532	176,338	(992)	(68,856)	(57,729)	(262,715)	(390,292)	549,614	(58,894)	490,720
Litchfield SD	0.3206%	16,622,698	370,047	108,631	478,678	(3,342)	(232,045)	(194,545)	(1,000,986)	(1,430,918)	1,852,196	(244,710)	1,607,486
Littleton Public Library	0.0039%	203,315	4,526	14,254	18,780	(41)	(2,838)	(2,380)	(669)	(5,928)	22,655	4,988	27,643
Littleton SD	0.2312%	11,986,967	266,848	278,585	545,433	(2,410)	(167,332)	(140,290)	(844,185)	(1,154,218)	1,335,657	(233,334)	1,102,323
Littleton Water & Light	0.0309%	1,603,463	35,696	29,649	65,345	(322)	(22,384)	(18,766)	(14,034)	(55,506)	178,667	20,652	199,319
Londonderry SD	1.1526%	59,766,965	1,330,504	53,098	1,383,602	(12,017)	(834,318)	(699,488)	(3,349,984)	(4,895,807)	6,659,578	(767,114)	5,892,464
Lower Bartlett Water Precinct	0.0040%	208,374	4,639	78,342	82,981	(42)	(2,909)	(2,439)	-	(5,389)	23,218	42,727	65,945
Lyme SD	0.0729%	3,781,848	84,190	29,470	113,660	(760)	(52,793)	(44,261)	(245,323)	(343,137)	421,395	(25,749)	395,646
Madison SD	0.0430%	2,231,371	49,674	70,354	120,028	(449)	(31,149)	(26,115)	(171,086)	(228,799)	248,632	(43,065)	205,567
Manchester SD	2.8853%	149,618,581	3,330,739	2,538,251	5,868,990	(30,084)	(2,088,603)	(1,751,074)	(4,118,133)	(7,987,894)	16,671,361	(430,819)	16,240,542
Marlborough SD	0.0467%	2,422,185	53,922	39,045	92,967	(487)	(33,813)	(28,348)	(137,554)	(200,202)	269,894	(19,854)	250,040
Marlow SD	0.0105%	544,613	12,124	3,082	15,206	(110)	(7,602)	(6,374)	(79,985)	(94,071)	60,683	(5,473)	55,210
Mascenic Reg SD	0.2367%	12,276,217	273,287	300,413	573,700	(2,468)	(171,370)	(143,676)	(676,360)	(993,874)	1,367,886	29,816	1,397,702
Mascoma Valley Regional SD	0.3303%	17,127,058	381,275	163,901	545,176	(3,444)	(239,085)	(200,448)	(1,203,486)	(1,646,463)	1,908,395	(284,260)	1,624,135
Mason SD (SAU 89)	0.0235%	1,217,179	27,096	130,796	157,892	(245)	(16,991)	(14,245)	(18,956)	(50,438)	135,625	36,671	172,296
Meriden Village Water District	0.0015%	75,337	1,677	6,943	8,620	(15)	(1,052)	(882)	(253)	(2,201)	8,394	1,553	9,947
Merrimack SD	1.0302%	53,419,184	1,189,193	290,514	1,479,707	(10,741)	(745,706)	(625,196)	(552,954)	(1,934,597)	5,952,272	(143,104)	5,809,168
Merrimack Valley SD	0.6658%	34,527,709	768,640	2,032,927	2,801,567	(6,943)	(481,990)	(404,098)	(193,201)	(1,086,232)	3,847,276	504,982	4,352,258
Merrimack Village District	0.0277%	1,435,558	31,958	75,507	107,465	(289)	(20,040)	(16,801)	(25,127)	(62,257)	159,958	39,909	199,867
Middleton SD	0.0290%	1,505,191	33,508	45,415	78,923	(303)	(21,012)	(17,616)	(40,382)	(79,313)	167,717	16,637	184,354
Milan SD	0.0202%	1,048,793	23,348	18,159	41,507	(211)	(14,641)	(12,275)	(56,469)	(83,595)	116,863	4,243	121,106
Milford Area Communication Ctr	0.0093%	480,160	10,689	47,804	58,493	(97)	(6,703)	(5,620)	(2,547)	(14,966)	53,502	10,257	63,759
Milford SD	0.5549%	28,774,077	640,555	-	640,555	(5,786)	(401,672)	(336,760)	(2,739,144)	(3,483,362)	3,206,173	(854,607)	2,351,566
Milton SD	0.1228%	6,366,346	141,725	307,554	449,279	(1,280)	(88,871)	(74,509)	(796,602)	(961,262)	709,375	(318,452)	390,923
Monadnock Reg SD- SAU 93	0.4372%	22,671,869	504,710	33,567	538,277	(4,559)	(316,488)	(265,342)	(1,332,059)	(1,918,448)	2,526,229	(383,308)	2,142,921
Monroe SD	0.0428%	2,221,297	49,449	206,980	256,429	(447)	(31,008)	(25,997)	(16,872)	(74,324)	247,510	78,608	326,118
Mont Vernon SD	0.0599%	3,104,886	69,120	85,028	154,148	(624)	(43,343)	(36,338)	(39,814)	(120,119)	345,965	70,726	416,691
Moultonborough SD - SAU 45	0.2198%	11,395,476	253,681	96,784	350,465	(2,291)	(159,075)	(133,368)	(360,084)	(654,818)	1,269,750	(105,054)	1,164,696
Mountain Lakes District	0.0015%	77,031	1,715	40,094	41,809	(15)	(1,075)	(902)	-	(1,992)	8,584	15,989	24,573
Nashua Airport Authority	0.0075%	388,306	8,644	21,233	29,877	(78)	(5,421)	(4,545)	(1,059)	(11,102)	43,267	12,456	55,723
Nashua Housing Redevelop Auth	0.0347%	1,800,644	40,085	52,997	93,082	(362)	(25,136)	(21,074)	(13,774)	(60,346)	200,639	33,235	233,874
Nelson SD	0.0145%	752,867	16,760	35,621	52,381	(151)	(10,510)	(8,811)	(53,577)	(73,049)	83,889	259	84,148
New Boston SD	0.1204%	6,244,227	139,006	244,239	383,245	(1,256)	(87,166)	(73,080)	(330,849)	(492,351)	695,767	(22,201)	673,566
New Castle SD	0.0120%	622,608	13,860	31,602	45,462	(125)	(8,691)	(7,287)	(154,547)	(170,650)	69,375	(71,597)	(2,222)
New London-Springfield Wtr Sys	0.0044%	227,885	5,073	6,002	11,075	(46)	(3,181)	(2,667)	(840)	(6,734)	25,392	2,215	27,607
Newfields SD	0.0361%	1,870,311	41,636	120,427	162,063	(376)	(26,109)	(21,889)	(104,651)	(153,025)	208,401	12,083	220,484
Newfound Area SD	0.3345%	17,347,579	386,184	182,838	569,022	(3,488)	(242,164)	(203,029)	(1,014,377)	(1,463,058)	1,932,967	(225,382)	1,707,585
Newington SD	0.0188%	975,616	21,719	19,609	41,328	(196)	(13,619)	(11,418)	(15,204)	(40,437)	108,709	1,824	110,533
Newmarket Housing Authority	0.0045%	230,991	5,142	79,924	85,066	(46)	(3,225)	(2,703)	(11,694)	(17,668)	25,739	46,400	72,139
Newmarket SD	0.3303%	17,125,948	381,250	435,463	816,713	(3,444)	(239,070)	(200,435)	(212,622)	(655,571)	1,908,272	472,362	2,380,634
Newport SD	0.2587%	13,416,512	298,672	489,930	788,602	(2,698)	(187,288)	(157,021)	(150,792)	(497,799)	1,494,944	263,534	1,758,478
Next Charter School	0.0173%	899,531	20,025	69,690	89,715	(181)	(12,557)	(10,528)	(1,655)	(24,921)	100,231	52,246	152,477
NH Comm Development Fin Auth	0.0000%	-	-	1,064	1,064	-	-	-	(63,320)	(63,320)	-	(22,826)	(22,826)
NH Municipal Bond Bank	0.0063%	328,024	7,302	29,038	36,340	(66)	(4,579)	(3,839)	(1,154)	(9,638)	36,550	12,238	48,788

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
North Conway Wtr Precinct	0.0294%	1,526,113	33,974	113,420	147,394	(307)	(21,304)	(17,861)	(570)	(40,042)	170,048	24,207	194,255
North Country Charter Academy	0.0087%	449,602	10,009	53,927	63,936	(90)	(6,276)	(5,262)	(18,419)	(30,047)	50,098	5,044	55,142
North Country Edu Srvs Ag Inc	0.0140%	725,741	16,156	-	16,156	(146)	(10,131)	(8,494)	(224,375)	(243,146)	80,867	(71,516)	9,351
North Hampton SD	0.1357%	7,038,973	156,698	86,188	242,886	(1,415)	(98,261)	(82,381)	(114,641)	(296,698)	784,323	(31,291)	753,031
Northumberland SD	0.0906%	4,695,651	104,532	45,791	150,323	(944)	(65,549)	(54,956)	(181,845)	(303,294)	523,216	(17)	523,199
Northwood SD	0.1030%	5,340,954	118,898	456,049	574,947	(1,074)	(74,557)	(62,508)	-	(138,139)	595,120	197,605	792,725
Nottingham SD	0.1232%	6,387,037	142,185	245,822	388,007	(1,284)	(89,160)	(74,751)	(47,249)	(212,444)	711,681	56,903	768,584
Oyster River Coop SD	0.6728%	34,886,575	776,629	367,916	1,144,545	(7,015)	(487,000)	(408,298)	(1,760,369)	(2,662,682)	3,887,262	(243,628)	3,643,634
Pease Development Authority	0.1001%	5,188,483	115,504	292,399	407,903	(1,043)	(72,429)	(60,724)	(167,024)	(301,220)	578,131	122,914	701,045
Pelham SD	0.4145%	21,494,349	478,497	36,148	514,645	(4,322)	(300,051)	(251,561)	(498,611)	(1,054,545)	2,395,023	2,017	2,397,040
Pembroke SD	0.3886%	20,151,119	448,595	186,104	634,699	(4,052)	(281,300)	(235,840)	(202,537)	(723,729)	2,245,354	(30,625)	2,214,729
Pemi Baker Coop	0.1967%	10,198,600	227,036	78,008	305,044	(2,051)	(142,368)	(119,360)	(368,406)	(632,185)	1,136,386	(186,883)	949,503
Piermont SD	0.0181%	937,513	20,870	75,289	96,159	(189)	(13,087)	(10,972)	(42,547)	(66,796)	104,463	6,784	111,247
Pittsburg SD	0.0373%	1,936,193	43,103	14,999	58,102	(389)	(27,028)	(22,660)	(10,878)	(60,956)	215,742	37,299	253,041
Pittsfield SD	0.1444%	7,489,151	166,720	76,843	243,563	(1,506)	(104,545)	(87,650)	(521,685)	(715,386)	834,484	(66,725)	767,759
Plainfield SD	0.0740%	3,835,901	85,393	94,756	180,149	(771)	(44,894)	(44,894)	(109,834)	(209,046)	427,418	48,830	476,248
Plaistow Public Library	0.0043%	222,216	4,947	5,502	10,449	(45)	(3,102)	(2,601)	(5,440)	(11,188)	24,760	(2,038)	22,722
Plymouth SD	0.1401%	7,267,030	161,775	344,025	505,800	(1,461)	(101,444)	(85,050)	(264,863)	(452,819)	809,734	87,655	897,389
Plymouth Village Water & Sewer	0.0154%	797,705	17,758	112,704	130,462	(160)	(11,136)	(9,336)	(57,714)	(78,346)	88,885	(12,002)	76,883
Portsmouth Housing Authority	0.0556%	2,885,612	64,238	483,533	547,771	(580)	(40,282)	(33,772)	(7,563)	(82,197)	321,531	182,666	504,197
Portsmouth SD	0.9555%	49,547,038	1,102,993	728,429	1,831,422	(9,963)	(691,653)	(579,878)	(358,916)	(1,640,410)	5,520,815	314,411	5,835,226
Profile SD	0.0802%	4,160,862	92,627	8,750	101,377	(837)	(58,084)	(48,697)	(117,512)	(225,130)	463,627	(48,610)	415,017
Prospect Mountain High School	0.1644%	8,525,014	189,780	722,139	911,919	(1,714)	(119,005)	(99,773)	(324,013)	(544,505)	949,905	221,008	1,170,913
Raymond SD	0.3311%	17,170,796	382,248	557,903	940,151	(3,453)	(239,696)	(200,960)	(313,733)	(757,842)	1,913,269	51,938	1,965,207
Rivendell Interstate SD	0.0394%	2,041,675	45,451	229,650	275,101	(411)	(28,501)	(23,895)	(230,140)	(282,947)	227,495	(32,836)	194,659
Rochester SD	0.9452%	49,014,865	1,091,146	141,687	1,232,833	(9,856)	(684,224)	(573,650)	(3,660,133)	(4,927,862)	5,461,517	(1,340,470)	4,121,047
Rockingham County	0.7439%	38,573,334	858,701	1,802,636	2,661,337	(7,756)	(538,465)	(451,446)	(625,793)	(1,623,460)	4,298,062	105,467	4,403,529
Rockingham Planning Comm	0.0102%	530,195	11,803	30,121	41,924	(107)	(7,401)	(6,205)	-	(13,713)	59,077	16,911	75,988
Rollinsford SD	0.0438%	2,269,603	50,525	49,193	99,718	(456)	(31,683)	(26,562)	(156,745)	(215,446)	252,892	(23,443)	229,449
Rumney SD	0.0358%	1,854,078	41,275	48,647	89,922	(373)	(25,882)	(21,699)	(21,039)	(38,993)	206,591	(87,950)	118,641
Rye SD	0.1728%	8,962,244	199,513	828,235	1,027,748	(1,802)	(125,109)	(104,890)	(543,861)	(775,662)	998,625	55,490	1,054,115
Rye Water District	0.0065%	337,075	7,504	24,737	32,241	(68)	(4,705)	(3,945)	(15,816)	(24,534)	37,559	4,127	41,686
Salem Housing Authority	0.0085%	440,061	9,796	16,333	26,129	(88)	(6,143)	(5,150)	(12,861)	(24,242)	49,034	(2,963)	46,071
Salem SD	1.0372%	53,785,268	1,197,342	31,993	1,229,335	(10,815)	(750,816)	(629,480)	(1,047,163)	(2,438,275)	5,993,063	(14,455)	5,978,608
Sanborn Regional SD	0.4586%	23,780,057	529,381	274,351	803,732	(4,782)	(331,958)	(278,312)	(1,873,951)	(2,489,003)	2,649,711	(587,837)	2,061,874
Sanbornton Public Library	0.0022%	113,405	2,525	11,144	13,669	(23)	(1,583)	(1,327)	(2,349)	(5,282)	12,636	3,535	16,171
Sandown Public Library	0.0020%	103,072	2,295	4,927	7,222	(21)	(1,439)	(1,206)	(20,703)	(23,369)	11,485	1,464	12,949
SAU 02	0.0195%	1,008,668	22,455	109,467	131,922	(203)	(14,081)	(11,805)	-	(26,089)	112,392	20,919	133,311
SAU 03	0.3082%	15,982,910	355,804	211,886	567,690	(3,214)	(223,114)	(187,057)	(400,668)	(814,053)	1,780,907	25,730	1,806,637
SAU 06	0.0301%	1,559,312	34,713	356,829	391,542	(314)	(21,767)	(18,250)	(42,862)	(83,193)	173,747	111,046	284,793
SAU 07	0.0151%	784,070	17,455	70,027	87,482	(158)	(10,945)	(9,176)	(114,383)	(134,663)	87,365	(4,437)	82,928
SAU 09	0.0261%	1,353,787	30,137	120,102	150,239	(272)	(18,898)	(15,844)	(31,009)	(66,023)	150,846	30,418	181,264
SAU 13	0.0127%	657,270	14,632	71,736	86,368	(132)	(9,175)	(7,692)	(30,234)	(47,234)	73,237	24,965	98,202
SAU 15	0.0194%	1,006,389	22,404	109,032	131,436	(202)	(14,049)	(11,778)	(19,242)	(45,271)	112,137	12,803	124,940
SAU 16	0.0400%	2,076,018	46,215	41,964	88,179	(417)	(28,980)	(24,297)	(286,692)	(340,386)	231,321	(49,115)	182,206
SAU 19	0.0338%	1,754,299	39,053	69,734	108,787	(353)	(24,489)	(20,532)	(45,608)	(90,982)	195,474	28,324	223,798
SAU 20	0.0139%	722,429	16,082	57,697	73,779	(145)	(10,085)	(8,455)	(5,569)	(24,254)	80,497	18,596	99,093
SAU 21	0.0338%	1,753,026	39,025	125,350	164,375	(352)	(24,471)	(20,517)	(32,396)	(77,736)	195,332	104,291	299,623
SAU 23	0.0405%	2,097,740	46,699	61,171	107,870	(422)	(29,283)	(24,551)	(162,263)	(216,520)	233,742	5,053	238,795
SAU 24	0.0388%	2,013,224	44,817	274,001	318,818	(405)	(28,104)	(23,562)	(290,180)	(342,251)	224,325	(26,594)	197,731
SAU 29	0.0490%	2,542,679	56,604	4,239	60,843	(511)	(35,495)	(29,758)	(179,188)	(244,952)	283,320	(64,610)	218,710
SAU 34	0.0164%	852,257	18,972	30,593	49,565	(171)	(11,897)	(9,974)	(40,728)	(62,770)	94,963	(8,577)	86,386
SAU 35	0.0115%	594,881	13,243	-	13,243	(120)	(8,304)	(6,962)	(428,425)	(443,812)	66,286	(108,692)	(42,406)
SAU 39	0.0412%	2,138,785	47,613	230,337	277,950	(430)	(29,856)	(25,031)	(20,020)	(75,338)	238,315	107,921	346,236
SAU 41	0.0311%	1,611,455	35,873	96,814	132,687	(324)	(22,495)	(18,860)	(72,800)	(114,479)	179,557	57,464	237,021
SAU 42	2.6456%	137,188,688	3,054,030	1,943,487	4,997,517	(27,585)	(1,915,088)	(1,605,599)	(4,278,113)	(7,826,385)	15,286,351	(240,090)	15,046,261
SAU 44	0.0000%	-	-	-	-	-	-	-	(1,010,877)	(1,010,877)	-	(417,190)	(417,190)

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
SAU 46	0.0157%	813,173	18,103	87,097	105,200	(164)	(11,352)	(9,517)	(178,511)	(199,544)	90,609	(11,809)	78,800
SAU 48	0.0321%	1,664,433	37,053	16,886	53,939	(335)	(23,235)	(19,480)	(40,339)	(83,388)	185,460	11,965	197,425
SAU 50	0.0298%	1,545,384	34,403	230,535	264,938	(311)	(21,573)	(18,087)	(14,864)	(54,834)	172,196	75,084	247,280
SAU 53	0.0870%	4,509,654	100,392	204,565	304,957	(907)	(62,953)	(52,779)	(136,534)	(253,173)	502,491	38,855	541,346
SAU 55	0.0000%	-	-	-	-	-	-	-	(468,340)	(468,340)	-	(321,572)	(321,572)
SAU 56	0.0000%	-	-	8,285	8,285	-	-	-	(435,471)	(435,471)	-	(224,664)	(224,664)
SAU 58	0.0067%	349,041	7,770	15,328	23,098	(70)	(4,872)	(4,085)	(116,517)	(125,544)	38,892	(17,832)	21,060
SAU 67	0.0183%	948,430	21,114	105,882	126,996	(191)	(13,240)	(11,100)	(60,952)	(85,483)	105,680	48,672	154,352
SAU 70	0.0297%	1,538,442	34,248	114,636	148,884	(309)	(21,476)	(18,005)	(283)	(40,073)	171,422	75,612	247,034
Seabrook SD	0.2595%	13,456,757	299,568	594,374	893,942	(2,706)	(187,850)	(157,492)	(38,124)	(386,172)	1,499,429	398,759	1,898,188
Seacoast Charter School	0.0343%	1,776,616	39,550	156,906	196,456	(357)	(24,801)	(20,793)	(42,537)	(88,488)	197,961	114,488	312,449
Shaker Regional SD - SAU 80	0.3412%	17,690,770	393,824	82,885	476,709	(3,557)	(246,955)	(207,045)	(505,427)	(962,984)	1,971,207	(187,907)	1,783,300
Somersworth Housing Authority	0.0153%	790,849	17,605	77,191	94,796	(159)	(11,040)	(9,256)	(20,752)	(41,207)	88,120	29,884	118,004
Somersworth SD	0.3623%	18,786,071	418,207	380,854	799,061	(3,777)	(262,244)	(219,864)	(1,024,467)	(1,510,353)	2,093,252	(70,330)	2,022,922
Souhegan Coop SD	0.2666%	13,823,305	307,728	262,569	570,297	(2,779)	(192,967)	(161,782)	(835,925)	(1,193,453)	1,540,272	(184,052)	1,356,220
South Hampton SD	0.0330%	1,713,272	38,140	142,572	180,712	(344)	(23,916)	(20,051)	(17,777)	(62,089)	190,903	78,747	269,650
Southern NH Planning Comm	0.0171%	888,648	19,783	95,215	114,998	(179)	(12,405)	(10,400)	(11,112)	(34,096)	99,018	37,047	136,065
Stark SD	0.0062%	323,559	7,203	34,579	41,782	(65)	(4,517)	(3,787)	(12,324)	(20,693)	36,053	(7,919)	28,134
State of New Hampshire	20.1044%	1,042,520,878	23,208,111	62,073,981	85,282,092	(209,618)	(14,553,087)	(12,201,231)	(1,778,716)	(28,742,653)	116,163,662	14,529,683	130,693,345
Stewartstown SD	0.0164%	849,556	18,912	37,131	56,043	(171)	(11,859)	(9,943)	(81,083)	(103,056)	94,663	(256)	94,407
Stoddard SD	0.0146%	759,370	16,905	39,269	56,174	(153)	(10,600)	(8,887)	(16,161)	(35,802)	84,614	26,634	111,248
Strafford County	0.9119%	47,286,272	1,052,665	2,913,114	3,965,779	(9,508)	(660,094)	(553,419)	(432,278)	(1,655,298)	5,268,908	945,973	6,214,881
Strafford SD	0.0939%	4,867,066	108,348	426,341	534,689	(979)	(67,942)	(56,962)	(459,286)	(585,169)	542,316	(76,993)	465,323
Stratford SD	0.0193%	1,002,337	22,314	100,789	123,103	(202)	(13,992)	(11,731)	(70,354)	(86,279)	111,686	(786)	110,900
Stratham SD	0.1875%	9,723,481	216,460	454,146	670,606	(1,955)	(135,735)	(113,800)	(366,739)	(618,229)	1,083,446	203,716	1,287,162
Sullivan County	0.2891%	14,991,491	333,734	184,824	518,558	(3,014)	(209,274)	(175,454)	(387,023)	(774,765)	1,670,438	(242,163)	1,428,275
Sunapee SD	0.1791%	9,288,487	206,776	41,457	248,233	(1,868)	(129,663)	(108,709)	(414,120)	(654,359)	1,034,977	(122,673)	912,304
Swnh District Fire Mutual Aid	0.0253%	1,311,477	29,195	41,853	71,048	(264)	(18,308)	(15,349)	(37,151)	(71,071)	146,132	(11,129)	135,003
Tamworth SD	0.0761%	3,945,658	87,836	89,436	177,272	(793)	(55,079)	(46,178)	(112,767)	(214,818)	439,647	(52,730)	386,917
Thornton Public School Library	0.0009%	44,581	992	8,290	9,282	(9)	(622)	(522)	(2,221)	(3,374)	4,967	1,691	6,658
Thornton SD	0.0725%	3,757,088	83,639	115,036	198,675	(755)	(52,447)	(43,971)	(73,381)	(170,555)	418,636	53,394	472,030
Tilton-Northfield Fire Dist	0.0779%	4,037,890	89,890	369,743	459,633	(812)	(56,367)	(47,258)	-	(104,437)	449,924	158,738	608,662
Timberlane Reg SD	0.9659%	50,086,258	1,114,997	-	1,114,997	(10,071)	(699,180)	(586,189)	(4,840,742)	(6,136,182)	5,580,899	(1,443,747)	4,137,152
Town of Albany	0.0000%	-	-	-	-	-	-	-	(4,960)	(4,960)	-	(10,976)	(10,976)
Town of Alexandria	0.0125%	646,439	14,391	52,014	66,405	(130)	(9,024)	(7,566)	(31,023)	(47,743)	72,030	6,080	78,090
Town of Allenstown	0.0637%	3,301,422	73,495	235,322	308,817	(664)	(46,086)	(38,638)	(269,904)	(355,293)	367,863	12,365	380,228
Town of Alstead	0.0064%	333,100	7,415	20,639	28,054	(67)	(4,650)	(3,898)	(11,772)	(20,387)	37,116	(646)	36,470
Town of Alton	0.1287%	6,675,427	148,605	562,030	710,635	(1,342)	(93,186)	(78,126)	-	(172,654)	743,814	237,553	981,367
Town of Amherst	0.0822%	4,262,808	94,897	6,610	101,507	(857)	(59,507)	(49,890)	(513,145)	(623,399)	474,986	(144,860)	330,126
Town of Andover	0.0069%	359,528	8,004	16,184	24,188	(72)	(5,019)	(4,208)	(5,723)	(15,022)	40,061	27,392	67,453
Town of Antrim	0.0359%	1,860,581	41,419	34,027	75,446	(374)	(25,973)	(21,775)	(127,018)	(175,140)	207,317	(12,997)	194,320
Town of Ashland	0.0438%	2,273,052	50,602	262,909	313,511	(457)	(31,731)	(26,603)	(19,657)	(78,448)	253,276	149,903	403,179
Town of Atkinson	0.0672%	3,482,808	77,533	406,454	483,987	(700)	(48,618)	(40,761)	-	(90,080)	388,075	224,639	612,714
Town of Auburn	0.0656%	3,400,417	75,699	380,321	456,020	(684)	(47,468)	(39,797)	(48,333)	(136,282)	378,894	40,724	419,618
Town of Barnstead	0.0454%	2,354,523	52,415	144,164	196,579	(473)	(32,868)	(27,556)	(411,158)	(472,055)	262,355	(26,652)	235,703
Town of Barrington	0.0966%	5,009,850	111,527	504,555	616,082	(1,007)	(69,935)	(58,633)	-	(129,575)	558,226	151,004	709,230
Town of Bartlett	0.0179%	927,086	20,638	129,424	150,062	(186)	(12,942)	(10,850)	(29,192)	(53,170)	103,301	25,181	128,482
Town of Bath	0.0029%	147,963	3,294	118,077	121,371	(30)	(2,066)	(1,732)	-	(3,827)	16,487	31,134	47,621
Town of Bedford	0.4367%	22,646,017	504,135	534,312	1,038,447	(4,553)	(316,127)	(265,040)	(341,744)	(927,464)	2,523,349	(29,688)	2,493,661
Town of Belmont	0.1448%	7,510,297	167,191	721,116	888,307	(1,510)	(104,840)	(87,897)	(206,000)	(400,248)	836,841	106,122	942,963
Town of Bennington	0.0149%	770,890	17,161	76,507	93,668	(155)	(10,761)	(9,022)	(36,133)	(56,071)	85,897	3,171	89,068
Town of Bethlehem	0.0310%	1,610,019	35,841	109,248	145,089	(324)	(22,475)	(18,843)	(152,773)	(194,415)	179,397	(3,255)	176,142
Town of Boscawren	0.0410%	2,125,915	47,326	147,587	194,913	(427)	(29,677)	(24,881)	(274,047)	(329,032)	236,881	(6,729)	230,152
Town of Bow	0.1185%	6,142,763	136,747	-	136,747	(1,235)	(85,750)	(71,892)	(427,822)	(586,699)	684,462	(141,063)	543,399
Town of Bradford	0.0153%	791,606	17,622	62,353	79,975	(159)	(11,050)	(9,265)	-	(20,474)	88,205	40,148	128,353
Town of Brentwood	0.0669%	3,467,976	77,202	946,904	1,024,106	(697)	(48,411)	(40,588)	(1,691)	(91,387)	386,421	308,507	694,928
Town of Bristol	0.1002%	5,196,105	115,673	288,247	403,920	(1,045)	(72,535)	(60,813)	(999)	(135,392)	578,979	155,608	734,587

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town of Brookline	0.0616%	3,195,132	71,129	58,367	129,496	(642)	(44,602)	(37,394)	(1,950)	(84,589)	356,020	35,234	391,254
Town of Campton	0.0642%	3,328,874	74,106	417,887	491,993	(669)	(46,469)	(38,960)	(20,302)	(106,400)	370,922	228,604	599,526
Town of Canaan	0.0467%	2,422,805	53,935	256,080	310,015	(487)	(33,821)	(28,355)	(106,912)	(169,576)	269,963	55,000	324,963
Town of Candia	0.0227%	1,174,526	26,147	78,259	104,406	(236)	(16,396)	(13,746)	(91,445)	(121,823)	130,872	8,422	139,294
Town of Canterbury	0.0162%	842,355	18,752	100,435	119,187	(169)	(11,759)	(9,859)	(33,553)	(55,339)	93,860	8,867	102,727
Town of Carroll	0.0277%	1,438,750	32,029	129,894	161,923	(289)	(20,084)	(16,839)	(31,512)	(68,724)	160,314	23,238	183,552
Town of Center Harbor	0.0238%	1,232,708	27,442	206,146	233,588	(248)	(17,208)	(14,427)	-	(31,883)	137,356	125,681	263,037
Town of Charlestown	0.0437%	2,264,639	50,414	15,496	65,910	(455)	(31,613)	(26,504)	(92,792)	(151,365)	252,339	831	253,170
Town of Chester	0.0645%	3,343,766	74,437	244,335	318,772	(672)	(46,677)	(39,134)	(47,316)	(133,799)	372,581	130,398	502,979
Town of Chesterfield	0.0310%	1,608,031	35,797	72,282	108,079	(323)	(22,447)	(18,820)	(232,501)	(274,091)	179,176	(45,744)	133,432
Town of Chichester	0.0257%	1,334,524	29,709	179,668	209,377	(268)	(18,629)	(15,619)	(42,437)	(76,953)	148,700	28,961	177,661
Town of Clarksville	0.0010%	52,831	1,176	792	1,968	(11)	(738)	(618)	(868)	(2,235)	5,887	176	6,063
Town of Colebrook	0.0380%	1,968,368	43,819	122,659	166,478	(396)	(27,477)	(23,037)	(22,539)	(73,449)	219,327	8,440	227,777
Town of Conway	0.1806%	9,363,540	208,447	210,430	418,877	(1,883)	(130,711)	(109,587)	(207,857)	(450,038)	1,043,340	1,183	1,044,523
Town of Cornish	0.0085%	440,930	9,816	90,051	99,867	(89)	(6,155)	(5,160)	-	(11,405)	49,131	33,779	82,910
Town of Croydon	0.0014%	72,463	1,613	14,305	15,918	(15)	(1,012)	(848)	(4,744)	(6,191)	8,074	782	8,856
Town of Danville	0.0237%	1,227,168	27,319	152,818	180,137	(247)	(17,131)	(14,362)	(62,619)	(94,359)	136,738	52,890	189,628
Town of Deerfield	0.0431%	2,233,246	49,716	67,215	116,931	(449)	(31,175)	(26,137)	(81,038)	(138,799)	248,842	281	249,123
Town of Deering	0.0017%	89,222	1,986	16,760	18,746	(18)	(1,245)	(1,044)	(154,271)	(156,579)	9,941	(64,658)	(54,717)
Town of Derry	0.7476%	38,765,336	862,976	74,121	937,097	(7,795)	(541,145)	(453,693)	(2,868,985)	(3,871,619)	4,319,456	(1,094,262)	3,225,194
Town of Dorchester	0.0022%	115,538	2,572	11,712	14,284	(23)	(1,613)	(1,352)	(2,095)	(5,083)	12,874	17,886	30,760
Town of Dublin	0.0209%	1,084,745	24,148	83,062	107,210	(218)	(15,143)	(12,695)	-	(28,056)	120,868	13,763	134,631
Town of Dunbarton	0.0256%	1,328,132	29,566	202,855	232,421	(267)	(18,540)	(15,544)	(128,390)	(162,741)	147,988	13,733	161,721
Town of Durham	0.2824%	14,644,815	326,016	211,474	537,490	(2,945)	(204,435)	(171,397)	(518,100)	(896,876)	1,631,809	(209,188)	1,422,621
Town of East Kingston	0.0276%	1,429,252	31,817	94,141	125,958	(287)	(19,952)	(16,727)	(8,611)	(45,577)	159,256	46,799	206,055
Town of Effingham	0.0075%	389,217	8,665	88,196	96,861	(78)	(5,433)	(4,555)	(30,596)	(40,663)	43,369	(6,744)	36,625
Town of Enfield	0.0594%	3,079,051	68,544	108,913	177,457	(619)	(42,982)	(36,036)	(38,226)	(117,863)	343,085	16,891	359,976
Town of Epping	0.1310%	6,794,200	151,249	217,181	368,430	(1,366)	(94,844)	(79,516)	(67,885)	(243,611)	757,048	123,821	880,869
Town of Epsom	0.0473%	2,451,677	54,578	113,011	167,589	(493)	(34,224)	(28,693)	(6,349)	(69,760)	273,180	59,280	332,460
Town of Exeter	0.3398%	17,619,976	392,248	251,568	643,816	(3,543)	(245,966)	(206,217)	(709,177)	(1,164,903)	1,963,319	(281,836)	1,681,483
Town of Farmington	0.0626%	3,247,300	72,290	543,110	615,400	(653)	(45,331)	(38,005)	(24,280)	(108,269)	361,833	152,576	514,409
Town of Fitzwilliam	0.0211%	1,093,658	24,346	52,155	76,501	(220)	(15,267)	(12,800)	(28,966)	(57,253)	121,861	33,648	155,509
Town of Francestown	0.0081%	417,685	9,298	68,276	77,574	(84)	(5,831)	(4,888)	(11,142)	(21,945)	46,541	28,303	74,844
Town of Franconia	0.0116%	601,376	13,387	44,986	58,373	(121)	(8,395)	(7,038)	(98,134)	(113,688)	67,008	6,838	73,846
Town of Freedom	0.0117%	605,454	13,478	124,965	138,443	(122)	(8,452)	(7,086)	(28,926)	(44,586)	67,463	25,939	93,402
Town of Fremont	0.0218%	1,129,068	25,135	61,884	87,019	(227)	(15,761)	(13,214)	(19,845)	(49,047)	125,807	24,685	150,492
Town of Gilford	0.2310%	11,976,730	266,620	1,204,567	1,471,187	(2,408)	(167,189)	(140,171)	(8,615)	(318,383)	1,334,516	356,892	1,691,408
Town of Gilmanton	0.0556%	2,884,288	64,209	303,565	367,774	(580)	(40,263)	(33,757)	(396)	(74,996)	321,384	144,222	465,606
Town of Goffstown	0.3288%	17,047,472	379,503	873,208	1,252,711	(3,428)	(237,974)	(199,516)	(867,706)	(1,308,625)	1,899,527	159,175	2,058,702
Town of Gorham	0.0741%	3,844,942	85,594	381,936	467,530	(773)	(53,674)	(45,000)	-	(99,446)	428,425	117,869	546,294
Town of Goshen	0.0038%	194,600	4,332	5,086	9,418	(39)	(2,716)	(2,277)	(9,568)	(14,601)	21,683	(2,814)	18,869
Town of Grafton	0.0086%	443,571	9,875	38,986	48,861	(89)	(6,192)	(5,191)	(88,596)	(100,068)	49,425	(1,473)	47,952
Town of Grantham	0.0393%	2,038,560	45,382	167,052	212,434	(410)	(28,457)	(23,858)	-	(52,726)	227,148	87,647	314,795
Town of Greenfield	0.0206%	1,066,695	23,746	80,118	103,864	(214)	(14,891)	(12,484)	(57,265)	(84,854)	118,857	4,572	123,429
Town of Greenland	0.0668%	3,463,347	77,099	274,445	351,544	(696)	(48,347)	(40,534)	-	(89,576)	385,906	181,610	567,516
Town of Greenville	0.0257%	1,334,636	29,711	68,504	98,215	(268)	(18,631)	(15,620)	(65,275)	(99,794)	148,712	5,019	153,731
Town of Groton	0.0019%	99,141	2,207	1,226	3,433	(20)	(1,384)	(1,160)	(15,691)	(18,255)	11,047	(6,635)	4,412
Town of Hampstead	0.0971%	5,032,674	112,035	287,158	399,193	(1,012)	(70,254)	(58,900)	(56,533)	(186,699)	560,769	146,318	707,087
Town of Hampton	0.4995%	25,902,032	576,619	272,560	849,179	(5,208)	(361,580)	(303,147)	(429,636)	(1,099,570)	2,886,153	(225,160)	2,660,993
Town of Hampton Falls	0.0328%	1,699,137	37,825	251,523	289,348	(342)	(23,719)	(19,886)	(201,951)	(245,898)	189,327	61,431	250,758
Town of Hancock	0.0084%	435,011	9,684	138,310	147,994	(87)	(6,073)	(5,091)	(206,623)	(217,874)	48,472	(13,148)	35,324
Town of Hanover	0.3376%	17,507,681	389,748	141,756	531,504	(3,520)	(244,399)	(204,903)	(407,802)	(860,623)	1,950,806	(130,658)	1,820,148
Town of Harrisville	0.0038%	199,340	4,438	89,131	93,569	(40)	(2,783)	(2,333)	(57,004)	(62,160)	22,211	3,544	25,755
Town of Haverhill	0.0428%	2,217,494	49,365	334,158	383,523	(446)	(30,955)	(25,953)	(26,927)	(84,281)	247,086	55,342	302,428
Town of Hebron	0.0061%	314,276	6,996	24,069	31,065	(63)	(4,387)	(3,678)	(2,158)	(10,286)	35,019	8,327	43,346
Town of Henniker	0.0631%	3,274,098	72,887	68,576	141,463	(658)	(45,705)	(38,319)	(271,027)	(355,709)	364,819	(54,957)	309,862
Town of Hill	0.0022%	114,110	2,540	91,063	93,603	(23)	(1,593)	(1,336)	-	(2,952)	12,715	24,011	36,726

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Town of Hillsborough	0.0660%	3,420,754	76,151	18,675	94,826	(688)	(47,752)	(40,035)	(95,635)	(184,110)	381,160	(66,734)	314,426
Town of Hinsdale	0.0491%	2,544,916	56,654	265,252	321,906	(512)	(35,526)	(29,785)	(36,721)	(102,543)	283,569	6,110	289,679
Town of Holderness	0.0377%	1,955,533	43,533	197,950	241,483	(393)	(27,298)	(22,887)	-	(50,578)	217,897	88,332	306,229
Town of Hollis	0.1596%	8,275,647	184,229	358,143	542,372	(1,664)	(115,524)	(96,855)	-	(214,043)	922,120	161,052	1,083,172
Town of Hooksett	0.2982%	15,462,763	344,225	226,287	570,512	(3,109)	(215,853)	(180,970)	(1,149,400)	(1,549,331)	1,722,950	(196,184)	1,526,766
Town of Hopkinton	0.0931%	4,828,937	107,500	70,236	177,736	(971)	(67,410)	(56,516)	(13,942)	(138,839)	538,068	17,142	555,210
Town of Hudson	0.5671%	29,407,818	654,663	514,741	1,169,404	(5,913)	(410,519)	(344,177)	(1,397,936)	(2,158,545)	3,276,788	(13,306)	3,263,482
Town of Jackson	0.0262%	1,358,406	30,240	324,328	354,568	(273)	(18,963)	(15,898)	-	(35,134)	151,361	122,382	273,743
Town of Jaffrey	0.0898%	4,657,067	103,673	121,548	225,221	(936)	(65,010)	(54,504)	(319,537)	(439,988)	518,917	(129,902)	389,015
Town of Jefferson	0.0028%	146,518	3,262	17,059	20,321	(29)	(2,045)	(1,715)	(10,027)	(13,816)	16,326	1,373	17,699
Town of Kensington	0.0256%	1,328,047	29,564	210,330	239,894	(267)	(18,539)	(15,543)	(96,159)	(130,508)	147,979	93,454	241,433
Town of Kingston	0.0875%	4,538,594	101,036	746,990	848,026	(913)	(63,357)	(53,118)	-	(117,387)	505,717	250,794	756,511
Town of Lancaster	0.0637%	3,301,688	73,501	256,925	330,426	(664)	(46,090)	(38,642)	(36,621)	(122,016)	367,893	111,002	478,895
Town of Landaff	0.0014%	73,650	1,640	58,775	60,415	(15)	(1,028)	(862)	-	(1,905)	8,207	15,497	23,704
Town of Lee	0.0619%	3,208,208	71,420	174,152	245,572	(645)	(44,785)	(37,547)	(139,921)	(222,898)	357,477	53,357	410,834
Town of Lempster	0.0056%	291,203	6,483	24,304	30,787	(59)	(4,065)	(3,408)	(11,292)	(18,824)	32,448	4,893	37,341
Town of Lincoln	0.0761%	3,945,279	87,828	370,060	457,888	(793)	(55,074)	(46,174)	-	(102,041)	439,605	193,335	632,940
Town of Lisbon	0.0127%	658,715	14,664	59,793	74,457	(132)	(9,195)	(7,709)	(24,121)	(41,158)	73,397	11,049	84,446
Town of Litchfield	0.0693%	3,592,324	79,971	65,554	145,525	(722)	(50,147)	(42,043)	(684,582)	(777,494)	400,278	(224,160)	176,118
Town of Littleton	0.1514%	7,850,512	174,765	690,797	865,562	(1,579)	(109,589)	(91,879)	-	(203,048)	874,750	374,191	1,248,941
Town of Londonderry	0.6320%	32,770,605	729,524	223,675	953,199	(6,589)	(457,462)	(383,533)	(2,397,245)	(3,244,829)	3,651,488	(822,052)	2,829,436
Town of Loudon	0.0594%	3,077,649	68,513	259,650	328,163	(619)	(42,962)	(36,020)	(145,788)	(225,389)	342,929	18,657	361,586
Town of Lyme	0.0179%	927,267	20,642	96,594	117,236	(186)	(12,944)	(10,852)	(157,624)	(181,607)	103,321	(10,297)	93,024
Town of Lyndeborough	0.0048%	246,485	5,487	120,639	126,126	(50)	(3,441)	(2,885)	-	(6,376)	27,465	46,688	74,153
Town of Madison	0.0251%	1,300,113	28,942	56,444	85,386	(261)	(18,149)	(15,216)	(211,197)	(244,823)	144,866	(21,877)	122,989
Town of Marlborough	0.0188%	974,876	21,702	114,385	136,087	(196)	(13,609)	(11,410)	(56,588)	(81,802)	108,626	1,773	110,399
Town of Marlow	0.0049%	253,539	5,644	46,165	51,809	(51)	(3,539)	(2,967)	(5,412)	(11,970)	28,251	5,608	33,859
Town of Mason	0.0106%	547,418	12,186	96,921	109,107	(110)	(7,642)	(6,407)	-	(14,159)	60,997	(1,643)	59,354
Town of Meredith	0.1442%	7,478,001	166,472	69,604	236,076	(1,504)	(104,389)	(87,519)	(76,942)	(270,355)	833,242	(56,111)	777,131
Town of Merrimack	0.5721%	29,665,908	660,409	852,854	1,513,263	(5,965)	(414,122)	(347,197)	(196,769)	(964,053)	3,305,546	245,133	3,550,679
Town of Middleton	0.0099%	515,226	11,470	210,610	222,080	(104)	(7,192)	(6,030)	(295,704)	(309,030)	57,409	(35,609)	21,800
Town of Milford	0.2376%	12,321,934	274,305	174,397	448,702	(2,478)	(172,008)	(144,211)	(281,789)	(600,486)	1,372,980	(41,827)	1,331,153
Town of Milton	0.0551%	2,858,229	63,629	331,654	395,283	(575)	(39,900)	(33,452)	(204,217)	(278,143)	318,481	12,958	331,439
Town of Monroe	0.0032%	167,750	3,734	13,138	16,872	(34)	(2,342)	(1,963)	(54,181)	(58,520)	18,691	11,013	29,704
Town of Mont Vernon	0.0258%	1,338,387	29,795	138,334	168,129	(269)	(18,683)	(15,664)	(8,163)	(42,779)	149,131	59,005	208,136
Town of Moultonborough	0.1199%	6,218,469	138,433	1,282,589	1,421,022	(1,250)	(86,807)	(72,778)	(422,905)	(583,740)	692,897	146,836	839,733
Town of Nelson	0.0053%	275,365	6,130	48,829	54,959	(55)	(3,844)	(3,223)	(1,502)	(8,624)	30,683	11,329	42,012
Town of New Boston	0.0400%	2,076,620	46,229	272,176	318,405	(418)	(28,989)	(24,304)	(23,437)	(77,147)	231,389	101,044	332,433
Town of New Castle	0.0337%	1,749,061	38,937	189,692	228,629	(352)	(24,416)	(20,470)	(14,705)	(59,943)	194,890	37,728	232,618
Town of New Durham	0.0267%	1,385,609	30,846	109,924	140,770	(279)	(19,342)	(16,217)	(277,480)	(313,318)	154,393	(2,813)	151,580
Town of New Hampton	0.0338%	1,752,648	39,017	247,770	286,787	(352)	(24,466)	(20,512)	(44,878)	(90,208)	195,290	43,170	238,460
Town of New Ipswich	0.0244%	1,267,765	28,222	172,873	201,095	(255)	(17,697)	(14,837)	(373,183)	(405,973)	141,262	(57,219)	84,043
Town of New London	0.0929%	4,816,360	107,219	342,260	449,479	(968)	(67,234)	(56,369)	(23,624)	(148,195)	536,666	119,213	655,879
Town of Newbury	0.0190%	986,120	21,953	46,576	68,529	(198)	(13,766)	(11,541)	(20,119)	(45,624)	109,879	27,411	137,290
Town of Newfields	0.0221%	1,146,093	25,514	277,069	302,583	(230)	(15,999)	(13,413)	(17,472)	(47,114)	127,704	100,633	228,337
Town of Newington	0.0951%	4,932,638	109,808	41,752	151,560	(992)	(68,857)	(57,730)	(53,249)	(180,828)	549,623	(63,449)	486,174
Town of Newmarket	0.1219%	6,322,041	140,738	101,251	241,989	(1,271)	(88,253)	(73,990)	(17,604)	(181,118)	704,438	16,451	720,889
Town of Newport	0.1153%	5,977,895	133,077	566,897	699,974	(1,202)	(83,449)	(69,963)	(355,144)	(509,757)	666,092	(119,657)	546,435
Town of Newton	0.0321%	1,664,536	37,055	112,251	149,306	(335)	(23,236)	(19,481)	(230,949)	(274,001)	185,472	(8,430)	177,042
Town of North Hampton	0.1200%	6,221,059	138,490	70,062	208,552	(1,251)	(86,843)	(72,809)	(754,922)	(915,825)	693,186	(198,743)	494,443
Town of Northfield	0.0351%	1,820,517	40,527	57,590	98,117	(366)	(25,414)	(21,307)	(229,257)	(276,343)	202,852	(83,448)	119,404
Town of Northumberland	0.0296%	1,534,433	34,159	210,007	244,166	(309)	(21,420)	(17,958)	-	(39,687)	170,975	101,140	272,115
Town of Northwood	0.0479%	2,485,160	55,323	218,697	274,020	(500)	(34,692)	(29,085)	(156,628)	(220,905)	276,911	30,814	307,725
Town of Nottingham	0.0403%	2,090,049	46,528	306,099	352,627	(420)	(29,176)	(24,461)	(13,094)	(67,151)	232,885	101,533	334,418
Town of Orford	0.0093%	483,291	10,759	32,468	43,227	(97)	(6,747)	(5,656)	(11,294)	(23,794)	53,851	16,682	70,533
Town of Ossipee	0.0699%	3,625,411	80,707	159,698	240,405	(729)	(50,609)	(42,430)	(178,732)	(272,500)	403,964	(101,522)	302,442
Town of Pelham	0.2939%	15,241,812	339,306	276,628	615,934	(3,065)	(212,768)	(178,384)	(282,006)	(676,223)	1,698,330	169,771	1,868,101

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense			
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions		Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments		Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions		Total Employer Pension Expense
				Expected and Actual	Total Deferred Outflows of Resources		Expected and Actual	Investment Earnings				Expected and Actual	Investment Earnings	
Town of Pembroke	0.0822%	4,263,711	94,917	286,620	381,537	(857)	(59,519)	(49,901)	(83,613)	(193,890)	475,087	53,648	528,735	
Town of Peterborough	0.1550%	8,038,143	178,941	719,236	898,177	(1,616)	(112,209)	(94,075)	(27,091)	(234,991)	895,656	190,639	1,086,295	
Town of Piermont	0.0071%	370,325	8,244	117,173	125,417	(74)	(5,170)	(4,334)	(92)	(9,670)	41,264	38,744	80,008	
Town of Pittsburg	0.0086%	447,047	9,952	161,195	171,147	(90)	(6,241)	(5,232)	(94,825)	(106,388)	49,813	2,269	52,082	
Town of Pittsfield	0.0488%	2,528,192	56,281	60,542	116,823	(508)	(35,292)	(29,589)	(59,904)	(125,293)	281,705	20,750	302,455	
Town of Plainfield	0.0242%	1,253,931	27,914	82,737	110,651	(252)	(17,504)	(14,675)	(75,392)	(107,824)	139,720	(1,333)	138,387	
Town of Plaistow	0.1237%	6,415,633	142,822	356,035	498,857	(1,290)	(89,559)	(75,086)	(35,321)	(201,256)	714,867	36,236	751,103	
Town of Plymouth	0.1380%	7,155,200	159,286	249,543	408,829	(1,439)	(99,883)	(83,742)	(258,637)	(443,701)	797,274	(76,396)	720,878	
Town of Raymond	0.1269%	6,580,897	146,501	355,239	501,740	(1,323)	(91,866)	(77,020)	(128,484)	(298,693)	733,281	(24,687)	708,594	
Town of Rindge	0.0550%	2,850,418	63,455	147,378	210,833	(573)	(39,790)	(33,360)	(50,566)	(124,290)	317,610	14,095	331,705	
Town of Rollinsford	0.0188%	975,925	21,725	79,782	101,507	(196)	(13,623)	(11,422)	(33,110)	(58,351)	108,743	25,482	134,225	
Town of Rumney	0.0109%	565,837	12,596	67,834	80,430	(114)	(7,899)	(6,622)	(17,564)	(32,199)	63,049	9,148	72,197	
Town of Rye	0.1531%	7,937,402	176,699	494,948	671,647	(1,596)	(110,802)	(92,896)	(7,261)	(212,555)	884,431	193,617	1,078,048	
Town of Salem	0.8665%	44,932,471	1,000,266	-	1,000,266	(9,035)	(627,236)	(525,871)	(2,012,414)	(3,174,555)	5,006,633	(1,154,398)	3,852,235	
Town of Salisbury	0.0018%	93,936	2,091	12,075	14,166	(19)	(1,311)	(1,099)	(3,604)	(6,034)	10,467	5,392	15,859	
Town of Sanbornton	0.0508%	2,636,418	58,691	378,516	437,207	(530)	(36,803)	(30,856)	(80,978)	(149,167)	293,765	88,779	382,544	
Town of Sandown	0.0460%	2,383,936	53,070	130,763	183,833	(479)	(33,279)	(27,901)	(175,778)	(237,436)	265,632	(16,467)	249,165	
Town of Sandwich	0.0118%	609,738	13,574	18,327	31,901	(123)	(8,512)	(7,136)	(10,796)	(26,567)	67,940	4,577	72,517	
Town of Seabrook	0.3662%	18,991,390	422,777	1,098,816	1,521,593	(3,819)	(265,111)	(222,267)	-	(491,197)	2,116,129	682,048	2,798,177	
Town of Shelburne	0.0025%	130,095	2,896	10,006	12,902	(26)	(1,816)	(1,523)	(897)	(4,262)	14,496	(12,785)	1,711	
Town of South Hampton	0.0035%	183,201	4,078	40,559	44,637	(37)	(2,557)	(2,144)	(103,260)	(107,998)	20,413	(11,389)	9,024	
Town of Springfield	0.0133%	691,648	15,397	93,247	108,644	(139)	(9,655)	(8,095)	-	(17,889)	77,067	35,699	112,766	
Town of Stark	0.0000%	-	-	-	-	-	-	-	(21,208)	(21,208)	-	(9,406)	(9,406)	
Town of Stewartstown	0.0010%	51,842	1,154	2,194	3,348	(10)	(724)	(607)	(243)	(1,583)	5,776	775	6,551	
Town of Strafford	0.0329%	1,706,381	37,987	234,095	272,082	(343)	(23,820)	(19,971)	(28,632)	(72,766)	190,135	102,134	292,269	
Town of Stratford	0.0023%	117,491	2,616	14,481	17,097	(24)	(1,640)	(1,375)	(4,019)	(7,058)	13,092	2,131	15,223	
Town of Stratham	0.0823%	4,266,860	94,987	131,751	226,738	(858)	(59,563)	(49,938)	(451,323)	(561,682)	475,438	(84,750)	390,688	
Town of Sugar Hill	0.0143%	743,042	16,541	51,347	67,888	(149)	(10,373)	(8,696)	-	(19,218)	82,794	32,485	115,279	
Town of Sunapee	0.0668%	3,466,522	77,170	144,797	221,967	(697)	(48,391)	(40,571)	(36,125)	(125,784)	386,259	48,054	434,313	
Town of Sutton	0.0156%	806,807	17,961	139,590	157,551	(162)	(11,263)	(9,443)	(20,662)	(41,529)	89,899	38,209	128,108	
Town of Swanzey	0.0434%	2,252,225	50,138	86,393	136,531	(453)	(31,440)	(26,359)	(173,694)	(231,946)	250,956	(83,848)	167,108	
Town of Tamworth	0.0199%	1,030,357	22,937	68,907	91,844	(207)	(14,383)	(12,059)	(105,608)	(132,257)	114,808	(52,377)	62,431	
Town of Thornton	0.0314%	1,630,623	36,300	94,787	131,087	(328)	(22,763)	(19,084)	(49,268)	(91,443)	181,694	40,013	221,707	
Town of Tilton	0.0671%	3,479,401	77,457	21,826	99,283	(700)	(48,571)	(40,721)	(344,591)	(434,583)	387,694	(209,371)	178,323	
Town of Troy	0.0212%	1,097,228	24,426	281,032	305,458	(221)	(15,317)	(12,842)	(22,963)	(51,342)	122,260	91,066	213,326	
Town of Troy Water And Sewer	0.0000%	-	-	-	-	-	-	-	(144,047)	(144,047)	-	(38,468)	(38,468)	
Town of Tuftonboro	0.0362%	1,875,370	41,749	30,299	72,048	(377)	(26,179)	(21,949)	(46,448)	(94,953)	208,965	(7,497)	201,468	
Town of Unity	0.0032%	165,780	3,691	8,427	12,118	(33)	(2,314)	(1,940)	(9,517)	(13,804)	18,472	(4,904)	13,568	
Town of Wakefield	0.0880%	4,565,092	101,626	138,020	239,646	(918)	(63,726)	(53,428)	(294,533)	(412,605)	508,669	42,783	551,452	
Town of Walpole	0.0451%	2,338,435	52,057	192,081	244,138	(470)	(32,643)	(27,368)	(44,562)	(105,044)	260,562	41,332	301,894	
Town of Warner	0.0270%	1,400,183	31,170	29,999	61,169	(282)	(19,546)	(16,387)	(98,328)	(134,543)	156,017	(18,686)	137,331	
Town of Warren	0.0027%	138,973	3,094	2,327	5,421	(28)	(1,940)	(1,626)	(3,012)	(6,606)	15,485	(1,856)	13,629	
Town of Washington	0.0109%	565,871	12,597	36,960	49,557	(114)	(7,899)	(6,623)	(8,598)	(23,234)	63,053	8,418	71,471	
Town of Waterville Valley	0.0590%	3,057,759	68,070	405,396	473,466	(615)	(42,685)	(35,787)	-	(79,087)	340,713	159,732	500,445	
Town of Weare	0.0951%	4,933,971	109,838	458,042	567,880	(992)	(68,876)	(57,745)	-	(127,613)	549,772	294,614	844,386	
Town of Webster	0.0073%	380,632	8,473	23,677	32,150	(77)	(5,313)	(4,455)	(102,329)	(112,174)	42,412	(6,014)	36,398	
Town of Westmoreland	0.0041%	213,699	4,757	8,228	12,985	(43)	(2,983)	(2,501)	(23,184)	(28,711)	23,811	(10,831)	12,980	
Town of Whitefield	0.0370%	1,920,682	42,757	126,628	169,385	(386)	(26,812)	(22,479)	(8,797)	(58,474)	214,014	27,484	241,498	
Town of Wilmot	0.0126%	652,779	14,532	52,266	66,798	(131)	(9,113)	(7,640)	(596)	(17,479)	72,737	25,714	98,451	
Town of Wilton	0.0305%	1,581,190	35,200	137,554	172,754	(318)	(22,073)	(18,506)	(212,969)	(253,865)	176,185	28,713	204,898	
Town of Winchester	0.0318%	1,646,969	36,664	211,143	247,807	(331)	(22,991)	(19,275)	(307,185)	(349,782)	183,515	(59,461)	124,054	
Town of Windham	0.2790%	14,468,221	322,085	-	322,085	(2,909)	(201,969)	(169,330)	(717,665)	(1,091,873)	1,612,132	(183,603)	1,428,529	
Town of Wolfeboro	0.2027%	10,511,689	234,006	435,700	669,706	(2,114)	(146,738)	(123,024)	(339,845)	(611,722)	1,171,273	50,390	1,221,663	
Town of Woodstock	0.0332%	1,719,647	38,282	120,890	159,172	(346)	(24,005)	(20,126)	(79,300)	(123,778)	191,613	10,013	201,626	
Unity SD	0.0279%	1,446,389	32,199	85,235	117,433	(291)	(20,191)	(16,928)	(5,751)	(43,161)	161,165	57,186	218,351	
Village District of Eastman	0.0081%	418,382	9,314	75,719	85,033	(84)	(5,840)	(4,897)	-	(10,821)	46,619	32,199	78,818	
Village District of Eidelweiss	0.0036%	187,563	4,175	46,467	50,642	(38)	(2,618)	(2,195)	(64,993)	(69,845)	20,900	(6,562)	14,338	

**NEW HAMPSHIRE RETIREMENT SYSTEM**  
**COST-SHARING MULTIPLE-EMPLOYER DEFINED BENEFIT PENSION PLAN**  
Schedule of Pension Amounts by Employer  
Year Ended June 30, 2024

Entity	Deferred Outflows of Resources (excluding contributions subsequent to June 30, 2024)					Deferred Inflows of Resources					Pension Expense		
	Proportionate Share	Net Pension Liability	Differences Between Expected and Actual Experience	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Outflows of Resources	Differences Between Expected and Actual Experience	Net Difference Between Projected and Actual Investment Earnings on Pension Plan Investments	Changes of Assumptions	Changes in Proportion and Differences Between Employer Contributions and Share of Contributions	Total Deferred Inflows of Resources	Proportionate Share of Plan Pension Expense	Net Amortization of Deferred Amounts from Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions	Total Employer Pension Expense
Virtual Lrng Acad Charter Schl	0.1266%	6,563,106	146,105	263,597	409,702	(1,320)	(91,618)	(76,812)	(342,013)	(511,763)	731,299	317,608	1,048,907
Wakefield SD	0.1122%	5,819,359	129,548	295,122	424,670	(1,170)	(81,235)	(68,107)	(258,460)	(408,973)	648,426	11,257	659,683
Warner Village Water District	0.0029%	150,036	3,340	28,248	31,588	(30)	(2,094)	(1,756)	(14,226)	(18,106)	16,718	(424)	16,294
Warren SD	0.0234%	1,211,983	26,981	64,981	91,962	(244)	(16,919)	(14,184)	(59,495)	(90,842)	135,046	13,343	148,389
Washington SD	0.0130%	674,579	15,017	68,784	83,801	(136)	(9,417)	(7,895)	(12,619)	(30,067)	75,165	18,485	93,650
Waterville Estates Village Dis	0.0172%	891,883	19,855	257,524	277,379	(179)	(12,450)	(10,438)	(31,477)	(54,544)	99,379	94,761	194,140
Waterville Valley SD	0.0187%	968,759	21,566	51,875	73,441	(195)	(13,523)	(11,338)	(25,026)	(50,082)	107,945	51,507	159,452
Weare SD	0.1827%	9,474,484	210,917	39,087	250,004	(1,905)	(132,259)	(110,885)	(189,401)	(434,451)	1,055,702	2,187	1,057,889
Weeks Public Library	0.0024%	123,780	2,755	8,994	11,749	(25)	(1,728)	(1,449)	(10,117)	(13,318)	13,792	(3,246)	10,546
Wentworth SD	0.0214%	1,107,542	24,656	40,856	65,512	(223)	(15,461)	(12,962)	(16,415)	(45,061)	123,408	25,823	149,231
Westmoreland SD	0.0318%	1,649,997	36,731	21,830	58,561	(332)	(23,033)	(19,311)	(130,028)	(172,704)	183,852	(11,317)	172,535
White Mountains Reg SD	0.3085%	15,997,879	356,137	185,313	541,450	(3,217)	(223,323)	(187,233)	(787,390)	(1,201,162)	1,782,576	(119,218)	1,663,358
Wilton-Lyndeborough Coop SD	0.1560%	8,091,069	180,120	-	180,120	(1,627)	(112,947)	(94,695)	(583,407)	(792,676)	901,554	(245,291)	656,263
Winchester SD	0.0847%	4,391,595	97,764	208,219	305,983	(883)	(61,305)	(51,397)	(602,909)	(716,494)	489,337	(196,227)	293,110
Windham SD	0.7428%	38,515,866	857,422	79,674	937,096	(7,744)	(537,663)	(450,774)	(984,853)	(1,981,033)	4,291,658	(266,093)	4,025,565
Winnacunnet Coop SD	0.4177%	21,659,553	482,175	3,216,762	3,698,937	(4,355)	(302,357)	(253,494)	(2,066,636)	(2,626,842)	2,413,432	249,960	2,663,392
Winnisquam Reg SD	0.3112%	16,139,803	359,297	67,004	426,301	(3,245)	(225,304)	(188,894)	(2,035,420)	(2,452,862)	1,798,390	(640,508)	1,157,882
Woodsville Fire District	0.0217%	1,124,921	25,042	388,283	413,325	(226)	(15,703)	(13,166)	-	(29,095)	125,345	111,031	236,376
Woodsville Water & Light Dept	0.0000%	-	-	19,072	19,072	-	-	-	(338,639)	(338,639)	-	(94,002)	(94,002)
<b>Total for All Entities</b>	<b>100.0000%</b>	<b>\$ 5,185,538,939</b>	<b>\$ 115,438,042</b>	<b>\$ 168,293,287</b>	<b>\$ 283,731,329</b>	<b>\$ (1,042,668)</b>	<b>\$ (72,387,614)</b>	<b>\$ (60,689,393)</b>	<b>\$ (168,293,287)</b>	<b>\$ (302,412,962)</b>	<b>\$ 577,802,496</b>	<b>\$ -</b>	<b>\$ 577,802,496</b>



**NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER DEFINED  
BENEFIT PENSION PLAN**

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
June 30, 2024

**(1) Plan Description**

The New Hampshire Retirement System (NHRS, Plan or System) is a public employee retirement system which administers a cost-sharing multiple-employer defined benefit pension plan (Pension Plan). For additional NHRS information, please refer to the fiscal 2024 Annual Comprehensive Financial Report, which can be found on the NHRS website at [www.nhrs.org](http://www.nhrs.org).

Benefit formulas and eligibility requirements for the Pension Plan are set by state law (RSA 100-A). The Pension Plan is divided into two membership groups. State and local employees and teachers belong to Group I. Police and firefighters belong to Group II.

Group I benefits are provided based on creditable service and average final salary for the highest of either three or five years, depending on when service commenced.

Group II benefits are provided based on age, years of creditable service and a benefit multiplier depending on vesting status as of 1/1/12. The maximum retirement allowance for Group II members vested by 1/1/12 (45 years of age with 20 years of service OR age 60 regardless of years of creditable service) is the average final compensation multiplied by 2.5% multiplied by creditable service. For Group II members not vested by 1/1/12 the benefit is calculated the same way but the multiplier used in the calculation will change depending on age and years of creditable service as follows:

<b>Years of Creditable Service as of 1/1/12</b>	<b>Minimum Age</b>	<b>Minimum Service</b>	<b>Benefit Multiplier</b>
At least 8 but less than 10 years	46	21	2.4%
At least 6 but less than 8 years	47	22	2.3%
At least 4 but less than 6 years	48	23	2.2%
Less than 4 years	49	24	2.1%

**(2) Basis of Presentation**

The Schedule of Employer Allocations and Schedule of Pension Amounts by Employer (the Schedules) are prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles (GAAP). The Schedules present amounts that are elements of the financial statements of NHRS or its participating employers. Accordingly, they do not purport to be a complete presentation of the net position or changes in net position of NHRS or its participating employers. The deferred outflows and inflows do not include the following employer specific amounts which should be determined individually by each employer, if applicable: employer contributions subsequent to the measurement date and differences between employer contributions and the proportionate share of employer contributions.

The preparation of the Schedules in accordance with GAAP requires management to make a number of estimates and assumptions relating to the reported amounts. Due to the inherent nature and uncertainty of these estimates, actual results could differ, and the differences may be material.

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**(3) Allocation Methodology**

GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, requires participating employers in the Plan to recognize their proportionate share of collective net pension liability, collective deferred outflows of resources, collective deferred inflows of resources and collective pension expense. The employer allocation percentages presented in the Schedule of Employer Allocations and applied to amounts presented in the Schedule of Pension Amounts by Employer are based on the ratio of each employer’s contribution to the Pension Plan’s total employer contributions during the measurement period July 1, 2023 through June 30, 2024.

A reconciliation of total employer contributions presented in the schedule of employer allocations to employer contributions for the Pension Plan pursuant to the Pension Plan’s Statement of Changes in Fiduciary Net Position, which is included in the System’s combined financial statements for the year ended June 30, 2024 is as follows:

Total employer contributions per schedule	\$ 602,758,799
Contribution adjustments	789,189
Other miscellaneous items	946,497
Total employer contributions per System financial statements	\$ 604,494,485

***Employer Contributions Excluded from Proportionate Share Allocation***

NHRS participates as an employer in the Pension Plan and its employees are members of the Pension Plan. NHRS’ employer contributions are excluded from the Schedules because those contributions are funded as a component of normal cost and included in the pension contribution rate paid by all other participating employers.

**(4) Collective Net Pension Liability**

The components of the collective net pension liability of the participating employers as of June 30, 2024 were as follows:

Collective total pension liability	\$ 17,475,417,679
Pension Plan fiduciary net position	<u>12,289,878,740</u>
Collective net pension liability	<u>\$ 5,185,538,939</u>

The collective total pension liability as of June 30, 2024 is based on an actuarial valuation performed as of June 30, 2023 rolled forward to June 30, 2024, utilizing procedures incorporating the actuarial assumptions.

**NEW HAMPSHIRE RETIREMENT SYSTEM  
COST-SHARING MULTIPLE-EMPLOYER DEFINED  
BENEFIT PENSION PLAN**

Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
June 30, 2024

**(a) Actuarial Assumptions**

The collective total pension liability was based on the following actuarial assumptions:

Inflation	2.25%
Salary increases	6.0% average, including inflation
Wage inflation	3.00% (2.50% for Teachers)
Investment rate of return	6.75%, net of pension plan investment expense, including inflation

Mortality rates were based on the Pub-2010 Healthy Retiree Mortality Tables with credibility adjustments for each group (Police and Fire combined) and projected fully generational mortality improvements using Scale MP-2021.

The actuarial assumptions used in the June 30, 2023 valuation to calculate the total pension liability as of June 30, 2024 were based on the results of an actuarial experience study for the period from July 1, 2019 – June 30, 2023.

**(b) Long-Term Rates of Return**

The long-term expected rate of return on pension plan investments was selected from a best estimate range determined using the building block approach. Under this method, an expected future real return range is calculated separately for each asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return net of investment expenses by the target asset allocation percentage and by adding expected inflation. Following is a table presenting target allocations and geometric real rates of return for each asset class:

<b>Asset Class</b>	<b>Target Allocation</b>	<b>30-Year Return*</b>
Broad US Equity	24.0%	5.40%
Global Ex-US Equity	16.0%	5.65%
<b>Public Equity</b>	<b>40.0%</b>	
Real Estate Equity	10.0%	4.00%
Private Equity	10.0%	6.65%
<b>Private Market Equity</b>	<b>20.0%</b>	
Private Debt	10.0%	5.05%
<b>Private Debt</b>	<b>10.0%</b>	
Core U.S. Fixed Income	25.0%	2.15%
<b>Fixed Income</b>	<b>25.0%</b>	
Infrastructure	5.0%	4.35%
<b>Infrastructure</b>	<b>5.0%</b>	
<b>TOTAL</b>	<b>100.0%</b>	

\*Real rates of return are presented net of 2.50% inflation.

**NEW HAMPSHIRE RETIREMENT SYSTEM  
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Notes to Schedule of Employer Allocations and Schedule of Pension Amounts by Employer  
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***(c) Discount Rate***

The discount rate used to measure the collective total pension liability was 6.75%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. For purposes of the projection, member contributions and employer contributions are projected based on the expected payroll of current members only. Employer contributions are determined based on the Pension Plan’s actuarial funding policy and as required by RSA 100-A:16. Based on those assumptions, the Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on Pension Plan investments was applied to all periods of projected benefit payments to determine the collective total pension liability.

***(d) Sensitivity Analysis***

The following table provides the sensitivity of the collective net pension liability to changes in the discount rate. In particular, the table presents the Pension Plan’s collective net pension liability at June 30, 2024 assuming it was calculated using a single discount rate that is one-percentage-point lower or one-percentage-point higher than the single discount rate:

<b>Fiscal Year Ended</b>	<b>1% Decrease to 5.75%</b>	<b>Current Single Rate Assumption 6.75%</b>	<b>1% Increase to 7.75%</b>
6/30/2024	\$ 7,249,971,484	5,185,538,939	3,465,803,141

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**(5) Collective Deferred Outflows (Inflows)**

Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed 5-year period. The following presents a summary of changes in the collective deferred outflows of resources and deferred inflows of resources (excluding employer specific amounts) related to pensions for the year ended June 30, 2024.

	Year of Deferral	Amortization Period in Years	Beginning of year balance	Additions	Deductions	End of year balance
<b>Deferred Outflows of Resources:</b>						
Difference between expected and actual experience	2020	4.9339	37,497,595	-	37,497,595	-
	2022	4.8476	22,208,678	-	7,799,087	14,409,591
	2023	4.7309	83,342,181	-	22,338,358	61,003,823
	2024	4.7926	-	50,577,976	10,553,348	40,024,628
Subtotal			<u>\$ 143,048,454</u>	<u>50,577,976</u>	<u>78,188,388</u>	<u>115,438,042</u>
Change in assumptions	2020	4.9339	147,343,812	-	147,343,812	-
Subtotal			<u>\$ 147,343,812</u>	<u>-</u>	<u>147,343,812</u>	<u>-</u>
<b>Total Deferred Outflows of Resources</b>			<b><u>\$ 290,392,266</u></b>	<b><u>50,577,976</u></b>	<b><u>225,532,200</u></b>	<b><u>115,438,042</u></b>
<b>Deferred Inflows of Resources:</b>						
Difference between expected and actual experience	2021	4.8637	(2,249,878)	-	(1,207,210)	(1,042,668)
Subtotal			<u>(2,249,878)</u>	<u>-</u>	<u>(1,207,210)</u>	<u>(1,042,668)</u>
Change in assumptions	2024	4.7926	-	(76,691,448)	(16,002,055)	(60,689,393)
Subtotal			<u>\$ -</u>	<u>(76,691,448)</u>	<u>(16,002,055)</u>	<u>(60,689,393)</u>
Difference between projected and actual earnings on pension plan investments:	2020	5	111,503,622	-	111,503,622	-
	2021	5	(804,015,880)	-	(402,007,939)	(402,007,941)
	2022	5	878,285,343	-	292,761,781	585,523,562
	2023	5	(104,812,482)	-	(26,203,120)	(78,609,362)
	2024	5	-	(221,617,341)	(44,323,468)	(177,293,873)
Subtotal			<u>\$ 80,960,603</u>	<u>(221,617,341)</u>	<u>(68,269,124)</u>	<u>(72,387,614)</u>
<b>Total Deferred Inflows of Resources</b>			<b><u>\$ 78,710,725</u></b>	<b><u>(298,308,789)</u></b>	<b><u>(85,478,389)</u></b>	<b><u>(134,119,675)</u></b>

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**(a) Changes in Proportion**

The previous amounts do not include employer specific deferred outflows of resources and deferred inflows of resources related to changes in proportion. These amounts will be recognized (amortized) by each employer over the average of the expected remaining service lives of all plan members, which is 4.9339, 4.8637, 4.8476, 4.7309 and 4.7926 years for the 2020, 2021, 2022, 2023 and 2024 amounts, respectively. Because these deferred amounts and their amortization are specific to individual employers and offset on a collective basis, they are not presented above.

Amounts reported as deferred outflows of resources and deferred (inflows) of resources related to pensions will be recognized (amortized) in pension expense as follows:

Year ended June 30:	
2025	\$(156,126,678)
2026	245,735,348
2027	(59,648,190)
2028	(48,642,113)
2029	-
Total	(18,681,633)

**(6) Pension Expense**

The components of allocable pension expense for the year ended June 30, 2024 (excluding employer specific pension expense for changes in proportion) are as follows:

Service cost	\$ 341,709,531
Interest on the Total Pension Liability	1,128,292,969
Current-Period Benefit Changes	0
Member Contributions	(268,502,372)
Projected Earnings on Plan Investments	(768,133,550)
Pension Plan Administrative Expense	10,929,701
Other Changes in Plan Fiduciary Net Position	(6,547,594)
Recognition of Beginning Deferred Outflows	
Due to Liabilities	208,322,935
(inflows) Due to Assets	(68,269,124)
<b>Total Pension Expense</b>	<b><u>\$ 577,802,496</u></b>